“Visión de Futuro” Año 9, Volumen Nº16, Nº 2, Julio - Diciembre 2012
URL de la Revista: www.fce.unam.edu.ar/revistacientifica/
URL del Documento: http://revistacientifica.fce.unam.edu.ar/index.php?option=com_content&view=article&id=302
ISSN 1668 – 8708
Fecha de recepción: 03/04/12
Fecha de recepción: 04/05/12

SOCIAL LEGITIMACY VERSUS BUSINESS PERFORMANCE IN THE ENVIRONMENTAL SOCIAL RESPONSIBILITY POLICIES OF ANDALUSIAN GOLF COURSES

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SUMMARY

This paper attempts an analysis of organizational motivations when developing policies for environmental liability. Specifically, to compare the production of social legitimacy to the improvement of organizational performance, we proceeded to test two models in a sector which in recent years has opened a wide debate on environmental sustainability. We refer to golf tourism in Andalusia, in which there has been a considerable increase in such facilities. We have used the statistical technique Partial Least Square (PLS).

KEYWORDS: Environmental Responsibility; Golf Tourism; Performance; Social Legitimacy; Partial Least Square.

INTRODUCTION

Numerous studies have attempted to analyze the different motives that the companies or organizations have done to implement environmental policies of social responsibility. On one hand we can identify those who have linked these practices to improve organizational

performance, among which we find Porter and Van der Linde (1995a, 1995b); Aragon (1996); Russo and Fouts (1997); Sharma and Vrenderbug (1998); Claver and Molina (2000); Del Brio and Junquera (2001); Del Brio et. al. (2005); or Vargas and Riquel (2010) (2005); or Vargas and Riquel (2010). On the other hand we have identified in the search for social legitimacy of the main motivations, for the development of such practices. In this group we find Jennings and Zanderbergen (1995); King (1995); Schuman (1995); Hoffman (1999); Basal and Kendall (2000); Bansal and Clelland (2004).

In this paper we will use the theoretical framework of institutional theory to analyze the main objective which the golf courses have to implement political practices of environmental responsibility. The selection of these organizations is mainly due to the broad social debate that has developed in recent years about the environmental impact of such facilities. Especially after the strong increase in which Andalusian golf courses have had mainly due to increase in this type of tourism.

In the Autonomous Community of Andalusia there has been developed an entire tourist industry around golf, having become in the Andalusian region of Spain, leader in receiving this type of tourism, thereby increasing the number of golf courses.

Therefore, we are talking about an activity that produces important economic synergies for the economy of a country or region. Hosteltur[1] indicates that in 2009 Andalusia was visited by 360,000 golf tourists, which left an income of 500 million Euros, half of which was generated in Spain by this product. We were mainly visited by British and Germans, the average stay was of more than 9 days and had an average daily cost of 92 Euros, 12 Euros more than a conventional tourist.

Golf tourism is therefore a major tourism resource nom had by this Autonomous Community. Bosch et. al. (1998) stated that the "quality of tourism product or service in the strict sense one must add the environmental quality to achieve customer satisfaction and loyalty" [Bosch, R et. al., 1998, p. al., 1998, p. 14](1). So for this paper, we analyze which are the main

1 http://issuu.com/hosteltur_2010/docs/especial_golf_hosteltur_2010

reasons that these organizations have to develop environmental practices if it is to improve the organizational performance or if not the obtaining of social legitimacy.

DEVELOPMENT

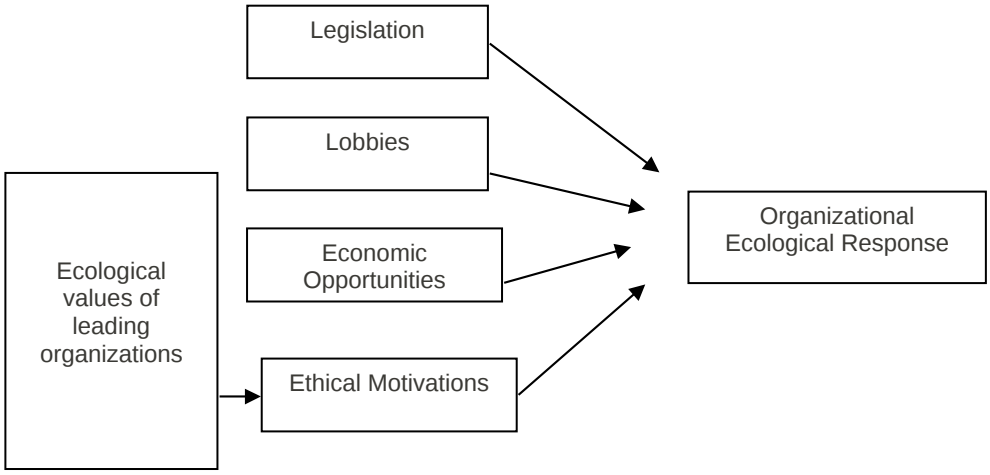
1.1. The environmental institutionalism, between social legitimacy and organizational performance

Following Oliver (1991), organizations can provide different responses to institutional pressures. Bansal and Kendall (2000) say that the main argument that explains the behavior of organizations towards sustainability is the quest for legitimacy in the institutional context, but this does not necessarily lead organizations to be understood as passive entities. In this vein, the work by Bansal and Clelland (2004) show that companies are able to change their relationships issuing information on their commitment to the environment and establishing voluntary environmental policies.

Therefore, the institutionalization of a corporate organizational field of sustainable practices carries with it a process of institutionalization of practices that are less sustainable, they weaken and disappear giving way to new ones (Scott, 2001).

Bansal and Kendal (2000) proposed a model of ecological response organization. In their study they analyzed 53 companies in the UK and Japan. At first, the authors proposed a model of organizational response in which there are four sources of institutional pressure to companies. A first source of pressure is the law, secondly the pressure of stakeholders, thirdly economic opportunities in the environment, and fourthly the enterprise ethics. The following figure (1) represents the first model proposed by the authors.

Figure 1: A preliminary model of ecological response of the organizations



Source: Bansal, P. y Kendal, R. and Kendal, R. (2000) (2000)

This model served as their starting off point in their research, concluding that there are three main motivations for companies to adopt ecological responses (Bansal and Kendall, 2000):

- The first of these motivations is the competitiveness, understood as the contribution which ecological responses may have on profits.
- The second motivation refers to the legitimacy, understood as the desire of the firm to improve the appropriateness of their actions, by establishing a set of norms, values and beliefs (Suchman, 1995).
- As a final motivation is their own environmental responsibility, which is related to the existence in the company's values concerning social obligations.

Therefore, we can state, as stated by Oliver (1991), that institutional pressures lead to different responses in organizations. Thus the regulatory components, normative and coercive pressures produce cognitive, normative and mimetic ones (DiMaggio and Powell, 1983), introducing the organization into an institutional context, which can promote or inhibit change.

Because these processes are causing organizations to adopt certain structures, programs, routines and procedures (Meyer and Rowan, 1977; DiMaggio and Powell, 1983; Scott, 1977; Greenwood et. al., 2002) leading to a homogenization of practices and responses.

A large majority of institutional theorists agree that the three pillars or systems that support this theory are the regulatory, normative and cognitive ones. From them they built the framework of this theory, so we proceed then to analyze each of these components.

1.2. The regulatory system

Scott (1995) states that any institution involves regulation of behavior through explicit regulatory processes such as standards, controls and sanctions. In this framework, all parties implied pursue their interests, so that they prevail as the main mechanisms controlling the coercive (DiMaggio and Powell, 1983). In this constitutive system of the institutional framework it is dominated by force, fear and convenience.

It is necessary, in many situations, the presence of a rule processor agent. The historical economists attribute this role to the State, which must also serve as a reference and to enforce them (North, 1990). This statement is in line with those who defend the political institutionalism, which assumes that actors, including the State, have natural interests pursued rationally, through a cost-effective utility logic Thus, the rules are obeyed because the agent in question is interested to pursue his own interests, given the potential rewards and sanctions that exist in this regard.

1.3. The regulatory system

This pillar emphasizes the normative rules that introduce a prescriptive dimension, evaluating and of obligation. In regulatory systems both rules and values are included. For Scott (1995), values are conceptions of preferences or desires along with the construction standards that can compare and assess existing structures and behaviors. Instead, the rules specify how we should do things; define the legitimate methods to prosecute the securities. Thus, the regulatory system specifies to us both the targets and goals as a way to reach them.

While some values and norms are applied to the whole community, others apply only to a

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type of individuals. There appear, therefore, limited roles. In this respect, Berger and Luckman (1967) claim that all behavior involves institutionalized roles, which may arise in a formal or informal way.

1.4. The cognitive system

To this system belong mainly anthropologists and sociologists such as Geertz, Berger, Meyer, Zucker, Powell and DiMaggio (Navarro and Ruiz, 1997). These include the cognitive elements of institutions, i.e. the rules that constitute the nature of reality and the ways through which meaning is made. They are introduced into the cognitive dimension of the person. They claim that what mediates between external stimuli and the response of individuals is the interaction of a series of symbols, which determine the meaning we attach to objects and actions (D'Andrade, 1984). These meanings arise in interaction and are associated with several behaviors.

The cognitive rules should be noted, which involve the construction of typifications, i.e., incorporation into individual application of specific rules, subjectively unique.

1.5. The social legitimacy

It is Jennings and Zanderbergen (1995), in the monograph article published on environment and enterprise of the Academy Management Review, the main authors mentioned in the scientific literature when using the institutional theory to explain the influence of environmental aspects in organizations. Alongside these authors we also find King (1995), in the monograph mentioned, another pioneer in treating author institutional principles as a means of explaining environmental practices that can be extrapolated to today's organizations.

Hoffman (1999) is another paradigmatic example of the application of this theory by studying how it has evolved the environmental factor in the organizations[2]. His ideas were reinforced by Basal and Kendall (2000), who point to the quest for legitimacy as the main

2 It studied the chemical industry sector in America.

motivation for adopting these practices. For Bansal and Clelland (2004) legitimacy is the main factor of pressure, because of a loss of legitimacy due to environmental sanctions which cause an increase in the risk associated with the company, this being a negative factor in this assessment. Understanding legitimacy, as Suchman does (1995), as "a generalized perception or assumption that the actions of an entity are desirable, suitable, appropriate within some socially constructed system of norms, values, beliefs and definitions" [Suchman , M., 1995, p. 574](2).

For Meyer and Scott (1983), legitimacy is the ultimate goal of organizations in the institutional approach. Enterprises need to be socially accepted in their organizational fields. So we can agree with Ashford and Gibbs (1990) when these authors claim that legitimacy is a status that is conferred on organizations by social actors. It will be the search for legitimacy which leads organizations to adopt certain structures or policies (Schuman, 1995).

Following Scott (1995), we can define the legitimacy as "the condition that reflects the social alignment, normative support, or consonance with relevant rules and laws," [Scott, R., 1995, p. 45](3). For him each institutional pillar of liberalism generates a source of legitimacy. Thus, in the case of the regulatory pillar, the organizations try to be legitimate organizations to adapt to the legal requirements imposed by the institutions. According to the normative pillar, legitimate organizations will be those that take action by a moral obligation and thus meet the standards set. Finally, for the cognitive pillar, legitimate organizations will be those which intend to adopt successful behaviors as correct, which are known as rational myths (Scott, 1995).

Within institutionalism there are plenty of authors who have legitimacy, among which Brint and Karabel are highlighted, 1991; DiMaggio, 1991; Elsbach, 1994; Galaskiewicz, 1991. But without a doubt the definition that has gained greater importance in this approach is that proposed by Suchman (1995), who defines it as "a generalized perception or assumption that the actions of an entity are desirable, suitable, or appropriate within socially constructed system of norms, values, beliefs and definitions "[Suchman, M., 1995, p. 574](4) , as discussed

previously.

However, this has been a term that has been developed from a theoretical rather than empirical one given the difficulty of measurement. In this line of empirical studies that purport to measure legitimacy, it is noteworthy that that one conducted by Deephouse (1996), who argues that legitimacy can be measured by examining the level of assessment or acceptance of two actors, the government and the general public.

In our model we look at the social research proposed by Deephouse (1996), on one side within the awareness of stakeholders in the model we propose[3] we include the regulatory agencies (State) and on the other hand, within the concept of the general public, include customers, suppliers, shareholders, employees, ethics policy, ecological associations, citizens and media.

1.6. The organizational performance

Numerous studies linking the development of corporate environmental practices and performance and organizational performance (Porter and Van der Linde, 1995; Aragon, 1996; Russo and Fouts, 1997; Sharma and Vrenderbug, 1998; Claver and Molina, 2000; Del Brio and Junquera, 2001; Del Brio et. al., 2005; Vargas and Riquel, 2010).

Thus, while some authors as Walley and Whitehead (1994) believe that environmental practices have negative impacts on levels of economic profitability of the companies, others establish a positive relationship between these two variables (Porter and Van den Linder, 1995; Shrivastava, 1995; Russo and Fouts, 1997; Sharma and Vrendenburg, 1998; Judge and Douglas, 1998; Klassen and Whybark, 1998).

Regarding the possible motivations of organizations to the development of these environmentally responsible practices, we have found in the institutional theory a theoretical basis which helps to explain the spread of green practices, on which in many cases, as we have seen, has highlighted the ambiguity of its goals and results. We understand that the analysis of

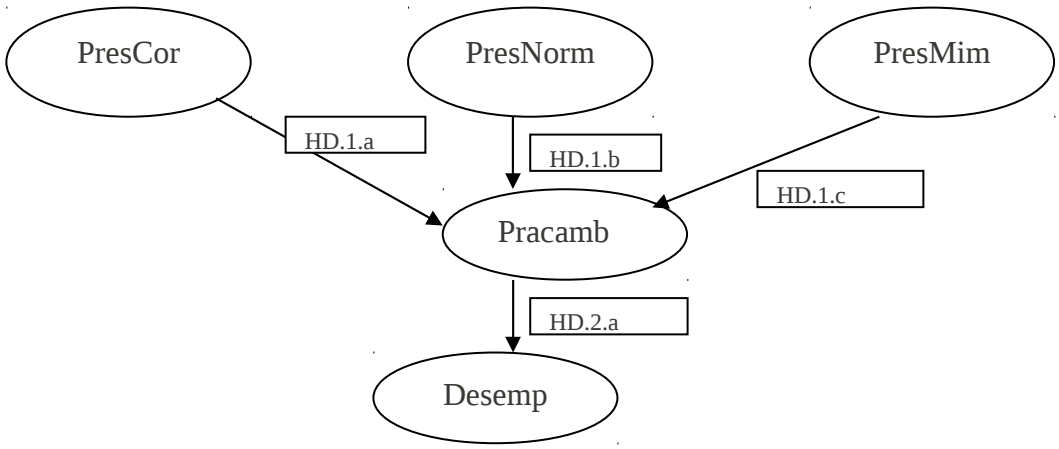
3 See proposed research model.

the institutional context of the Andalusian golf helps reduce organizational field in the ambiguity of its impact on the results, and we've dedicated this work.

2. Research models and hypotheses

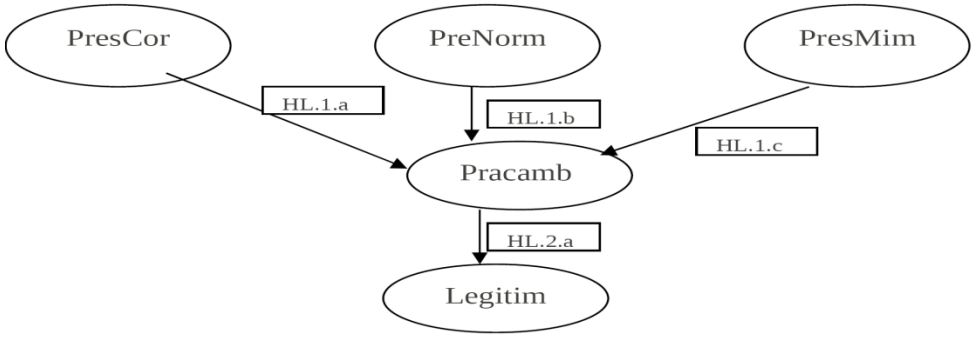
From the literature review on Institutional Theory and their relationship to social legitimacy and organizational performance have proposed two structural models relating the institutional pressures of environmental with the development of environmental practices, obtaining social legitimacy and to organizational performance. The assumptions we have raised relate constructs of our research model, as shown in figures below.

Figure 2: Graph of Model Performance



Source: Own Elaboration

Figure 3: Graphical representation of the model Legitimacy



Source: Own Elaboration

Where PresNorm = Pressure Regulations. Prescor = Coercive Pressures. PresMim = Mimetic Pressures. Pracamb = Development of Environmental Practice.
Legitm = Social Legitimacy. Desemp = Organizational Performance.

2.1. Hypothesis Models

2.1.1. Hypotheses related to the institutional environment

The research hypotheses raised in both the model in relation to the institutional environment arising from the review of scientific literature on environmental institutionalism has developed in the previous section. Therefore we can state the following research hypotheses that are similar for the two proposed models:

- HL.1.a = HD.1.a: Coercive pressure produced by laws and other applicable regulations positively influence the adoption of sustainable environmental practices. (+)
- HL.1.b = HD.1.b: Acceptance of values and norms stemming from regulatory pressures positively influence the adoption of sustainable environmental practices. (+)
- HL.1.c = HD.1.c: Imitation of environmental practices of successful organizations perceived as having a positive influence on the adoption of sustainable environmental practices. (+)

These assumptions are justified to the extent that institutional pressures promote different types of motivations for the adoption of models. Kostova and Roth (2002) have established these approaches, arguing that regulatory components, normative and cognitive triggers coercive pressures, normative and mimetic respectively, involve the organizations in their institutional context, promoting the development of policies for change. In this way, organizations can voluntarily adopt practices in response to pressures to conform to accepted standards, or even involuntarily in response to the coercion of powerful institutional forces (DiMaggio and Powell, 1983; Scott, 1987; Tolbert and Zucker, 1996; Barringer and Milkovich, 1998).

The contrast of these hypotheses will allow us to highlight which of the three institutional mechanisms exert greater pressure on the environmental performance of golf courses in Andalusia and whether there is an institutional environment that has a role in these practices.

2.1.2. Performance-related hypothesis

Sharma (2000) stands as the main motivation for environmental awareness of companies' perception of these better results (including economic) compared to its competitors. Previously, the work of Russo and Fouts (1997), Waldock and Graves (1997a, 1997b), Ranson and Lober (1999) and Reinhart (1999) reached similar conclusions. More recent work, such as Stanwick and Stanwick (2000) and Thomas (2000), reaffirmed this virtuous circle of performance-environmental practices, environmental practices, in which, no doubt, we cannot ignore society and the different pressure groups.

Regarding the above argument we can state the following research hypothesis, which completes the causal relationships of our model:

- HD.2.a: The development of environmental practices have a direct and positive effect on organizational performance.

2.1.3. - Assumptions regarding the legitimacy

Following Bansall and Kendall (2000), the pursuit of social legitimacy in the institutional context is the main argument in explaining the behavior of organizations towards sustainability Thus, according to the arguments in section 1.5 of this work, we are able to state the following hypothesis related to this concept:

- HL.2.a: The development of environmental practices have the effect of increasing social legitimacy.

3. Specifications of the sample

To measure the different variables using a structured questionnaire, which was subjected to a pretest in four golf courses (not included in the final sample) and administered between December 2008 and February 2009, with three re-sendings and telephone support, as shown in Table 1.

Table 1: Specifications of the research model

Field of research	Golf courses located in the Autonomous Community of Andalusia.
Geographical location	Andalusia.
Methodology	Structures questionnaire, Likert-type scale from 1 to 5.
Universe	96 golf courses in Andalusia.
Sample Size	Sample = universe, 96 golf courses.
Valid responses	31
Replies rejected	2
Software for data treatment	15.0, Visual PLS, Microsoft Office Excel 2003 and SAS.
Data collection period	First forward in January 2009. Second forward in February 2009. Data processing in February and March 2009.

Source: Own Elaboration

To measure the different constructs have adapted scales which have been extensively validated in previous studies. Along these lines, to measure institutional pressures (coercive, normative and mimetic) the scales proposed by Kostova and Roth (2002) and Llanas (2005). have been used In the case of development of environmental practices on golf courses have used the scale proposed by Romero (2005), and measurement of social legitimacy the scales used by Deephouse (1996), Fernandez (2001) and Llanas (2005).

4. Analysis of data by PLS

We used the software Visual-PLS for estimating the path coefficients, the composite reliability, variance extracted average, R^2 and Stone-Geisser, using the Bootstrap technique. The reasons that led us to use this method are that it is oriented to prediction, while allowing us to analyze models of some complexity, exploratory analysis, and also can be used in the confirmation of a particular theory.

PLS technique is based on an iterative combination between the principal component analysis and regression analysis with the primary aim of explaining the variance of the

constructs in the model (Chin, 1998). Thus, the coefficients are estimated simultaneously and the load path of the item in the context of the proposed models, thus avoiding bias and inconsistency in the estimation of the parameters, while allowing us to check the iterations (Chin et. al. 2003).

4.1. Analysis of measurement models

At this stage we will explore whether the theoretical concepts are correctly measured by observed variables for which we will study the validity and reliability. In a PLS model individual item reliability is analyzed, internal consistency and convergent and discriminated validity (Chin, 1998).

The reliability of individual items for constructs with reflective indicators is assessed by the PLS model to examine the charges, or simple correlations of the indicators with the construct they purport to measure. The standardized value of the loads must be equal to or greater than 0.505, following Falker and Miller (1992). Scales used in most of the indicators present loads exceeding 0.505 However, after successive re-specifications model, we are left with 21 of the 34 items making up the initial scale.

The reliability of a construct allows us to check the internal consistency of all indicators to measure the concept, i.e. that the rigorously evaluated manifest variables are measuring the same latent variable. To measure this parameter we will have to set the composite reliability for the advantages of Cronbach's alpha. We follow Nunnally (1988), who suggests 0.7 as a level sufficiently reliable early on in the research.

The convergent validity is tested through the medium extracted variance, which provides the amount of variance that a construct obtains from its indicators in relation to the amount of variance due to measurement error. To do this, Fornell and Lacker (1981) recommend to us values higher than 0.5, since with these values at least 50% of the variance of the construct is due to its indicators. The following table shows the values of the medium variance extracted obtained in the proposed model research.

Table 2: Evaluation of mid measurement models Legitimacy

CONSTRUCT	CHARGES LOADS ITEMS	COMPOSITE RELIABILITY	MEDIUM EXTRACTED VARIANCE
PRESCOR		**0.696860**	**0.537728**
Conoley	0.649000		
Orgregul	0.808900		
PRESNORM		**0.802909**	**0.580300**
Obligmor	0.619800		
Congrval	0.865700		
Normsoci	0.779300		
PRESMIM		**0.710043**	**0.574898**
Imipac	0.488200		
Conoexit	0.954700		
PRACAMB		**0.914991**	**0.576083**
Numgrup	0.794100		
Porpact	0.845300		
Costemed	0.695000		
Emplefor	0.833200		
Horafor	0.761000		
Provecert	0.759400		
Compcert	0.761000		
Diflogro	0.592600		
LEGITIMACY		**0.8744580**	**0.543700**
Recosoci	0.829600		
Valorg	0.777400		
Clielegi	0.749700		
Asoclegi	0.639800		
Proflegi	0.513200		
Realgurp	0.857300		

Source: Own Elaboration

Table 3: Evaluation of Performance measurement models

CONSTRUCT	CHARGE ITEMS RELIABILITY	COMPOSITE RELIABILITY	MEDIUM EXTRACTED VARIANCE
PRESCOR		**0.697035**	**0.537858**
Conoley	0.655100		
Orgregul	0.804100		
PRESNORM		**0.801163**	**0.578785**
Obligmor	0.594900		
Congrval	0.863100		
Normsoci	0.798400		
PRESMIM		**0.713321**	**0.576961**
Imipac	0.500500		
Conoexit	0.950500		
PRACAMB		**0.914696**	**0.574778**
Numgrup	0.760000		
Porpact	0.813700		
Costemed	0.659800		
Emplefor	0.843400		
Horafor	0.765400		
Provecert	0.785500		
Compcert	0.784800		
Diflogro	0.627000		
DESEMP		**0.866262**	**0.521807**
Rtdeco	0.743200		
Rentabil	0.771900		

Numeren	0.832000	
Cuotamer	0.697500	
Num03	0.600800	
Cuota03	0.665600	

Source: Own Elaboration

To assess the discriminate validity of a construct we prove if the mean variance extracted is greater than the squared correlations between that construct and others that make up the research model (Fornell and Lacker, 1981), indicating that one construct is different from another. To make the calculation simpler, we performed the reverse, that is, calculate the square root, having to be greater than the correlations presented with other constructs. These values are shown in Tables 4 and 5, in which the diagonal elements correspond to the square roots of the medium extracted variance.

Table 4: Discriminant validity of the constructs of the research model Legitacy

Constructs	PresCoer	PresNorm	PresMIm	Pracamb	Legtimi
PresCoer	**0.733**				
PresNorm	-0.379	**0.761**			
PresMIm	-0.052	0.295	**0.758**		
Pracamb	-0.418	0.455	-0.329	**0.759**	
Legtimi	-0.339	0.657	-0.338	0.499	**0.737**

Source: Own Elaboration

Table 5: Discriminant validity of the constructs of the research model performance

Constructs	PresCoer	PresNorm	PresMIm	Pracamb	Desemp
PresCoer	**0,733**				
PresNorm	-0,380	**0,760**			
PresMIm	-0,055	0,296	**0,759**		
Pracamb	-0,428	0,439	-0,326	**0,758**	
Desemp	-0,463	0,159	-0,160	0,516	**0,722**

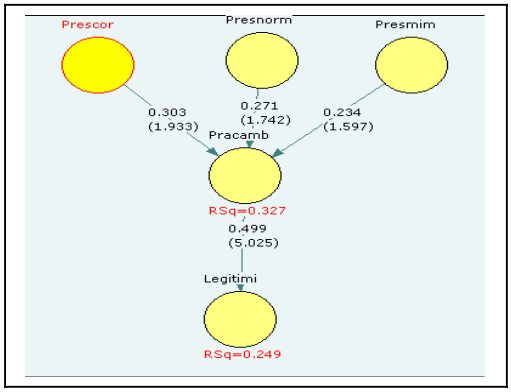
Source: Own Elaboration

4.2. Analysis of the structural model

The following figures (4 and 5) represent the results of the estimation of structural models. Along with the arrows showing the causal order it shows the standardized path coefficients and

the value of the corresponding T-Students, for which we used the Bootstrap re-sampling technique that allowed us to verify the significance of the relationships represented by the hypotheses.

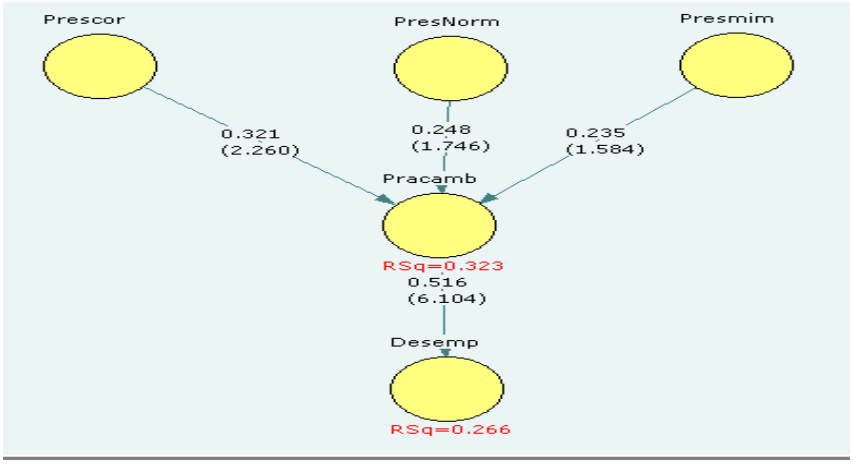
Figure 4: Results of the structural model Legitimacy



Significance levels: * P <0.1, ** P <0.05, *** P <0.001 (based on t (499) two-tailed).

Source: Own Elaboration

Figure 5: Results of the structural model Performance



Source: Own Elaboration

Regarding the above statements we can make a test of the strength of the hypothesis we raised in both models.

Table 6: Contrast of model assumptions Legitimacy

Hipothesis	Relationship Constructs	Coefficients β	T-Students (bootstrap)	Significance level and contrast
HL.1.a	PresCoer->Pracamb	0.303	1.933*	Accepted for a significance level of p<0.1.
HL.1.b	PresNorm>>Pracamb	0.271	1.742	**Rejected**
HL.1.c	PresMim>>Pracamb	0.234	1.597	**Rejected**
HL.2.a	Pracamb>>Legitmit	0.499	5.025***	Accepted for a significance level of P<0,001.

Significance levels: * P <0.1, ** P <0.05, *** P <0.001 (based on t (499) two-tailed).

Source: Own Elaboration

Table 7: Assumptions Contrast of model Performance

Hypothesis	Relationship Constructs	Coefficients β	T-Students (bootstrap)	Significance level and contrast
HD.1.a	PresCoer->Pracamb	0.321	2.260**	Accepted for a significance level of P<0.05.
HD.1.b	PresNorm>>Pracamb	0.241	1.742	**Rejected**
HD.1.c	PresMim>>Pracamb	0.235	1.584	**Rejected**
HD.2.a	Pracamb>>Desemp	0.516	6.104***	Accepted for a significance level of P<0.001.

Significance levels: *P<0.1; **P<0.05; ***P<0.001 (based on t (499) two-tailed).

Source: Own Elaboration

CONCLUSION

From the information obtained from the golf courses in Andalucía we can make some important considerations for development of environmental practices by such organizations.

The first conclusion leads our empirical work to refers to both obtaining social legitimacy as the improvement of organizational performance which are intended outcomes for these businesses when developing their environmental accountability measures. More specifically, obtaining improved organizational performance shows a little more strength, though slightly, that obtaining legitimacy, as we see in the tables that show the contrast of hypotheses of both models. It remains to verify the possible relationship between both types of results.

Considering the institutional environment, in both models is the coercive pressure which has a greater influence in the development of sustainable environmental practices. This finding differs from some work of institutionalism called green; in this line, Jennings and Zandebergen (1995) argue that regulatory pressure has a greater impact on the dissemination of concepts and practices related to sustainability. However, there are many papers that reach our own conclusion on the strength of the coercive pressures in the development of environmental practices, including most notably King and Lenox (2000), Palmer and Richard (2001), Timothy and Rodney (2005) or Vargas and Riquel (2010). For the business sector of the golf courses in Andalusia, coercive pressures take center stage in shaping the institutional environment mainly due to the existence of numerous regulatory agencies that promote such practices, and characterization of such facilities in an 85% of the sample are part of another offer complementary of tourism and leisure, making the legal regulation which is subjected to be more diversified.

When we relate this institutional environment with obtaining social legitimacy, we can say that while, as expounded by Scott (1995), each pillar of institutionalism generates a source of legitimacy, in the case of the Andalusia golf it is the mainstay regulator which supports a greater voice in obtaining social acceptance. That is, for the managers of these facilities one cannot achieve social acceptance without enforcing the law and applicable regulations affecting them. Similarly, this work reinforces the findings of Bansal and Kendal (2000), who advocate the pursuit of legitimacy in the institutional context as the main argument in explaining the environmental performance of organizations. We understand, therefore, that this work demonstrates that institutional pressures of the environment must be taken into account in understanding the environmental performance of all types of organizations, particularly golf courses and the growing interest in developing environmentally sustainable practices that report to them social legitimacy.

This interest in the environment is reinforced by the sector in which it is framed to the

Andalusian golf courses: the tourism sector. In the Autonomous Andalusia Community, where tourism is the main source of wealth, there has developed a binomial tourism-golf which has been gaining weight in this sector. This sport finds in Andalusia territory excellent climatic conditions for its practice, which has led the golf tourism takeoff. As this type of tourism has been growing in parallel so has the concern about the environmental impact generated by the implementation of these facilities.

Tolbert and Zucker (1996) state that there is little consensus in setting research methodologies and techniques under the institutionalism approach. With this work we have provided the theoretical framework of institutionalism valid statistical methodology to test their principles. There are virtually no studies to date that have used the PLS method for this purpose, especially in organizations that are not linked to the public and are subject to market pressures and competition. We therefore consider that the PLS technique helps to explain the management methods, practices, strategies and analysis of the institutional context, as has been the main concern of the institutionalism in the last decade (Fernández, 2001).

However, this work is not without limitations. The sample size, both geographically and by sector, and the possibility of introduction of subjective elements in the responses from the interviewees (managers and green-keepers) limits the possible generalizations to be obtained of the conclusions. Thus, the application of other confirmatory techniques would be justified and desirable.

This limitation we understand it more as a line of future research, complemented by the expansion of the sample, the multi-group analyzes and complement the framework with other theoretical approaches. We also believe interesting future research as a line linking both the latent variable of organizational performance with variable social legitimacy, in such a way, that we can observe the effect of a hypothetical model the interaction of both variables. This will facilitate the study and analysis of cause-effect relationships possible between these constructs.

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