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GUESTS’ PERCEPTIONS AND HOTELS’ APPROACHES AS TO CSR STRATEGIES IN THE HOTEL INDUSTRY:

A COMPARATIVE STUDY BETWEEN TUNISIA AND HUNGARY
INSTITUTE OF SUSTAINABLE DEVELOPMENT

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Doctoral dissertation

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I. INTRODUCTION

In an ever-changing ecological, social and economic climate, ensuring the environmental behavior of visitors, particularly younger people, is a challenge for sustainable tourism and for society as a whole (Iwaniec et al., 2020). Indeed, pro-environmental practices are an important aspect of social transition towards a more prosperous world.

As the number of environmentally aware travelers expands, hotel operators are pressured to adopt environmentally sustainable activities. It is crucial to consider what hotel guests favor in order to prepare and execute the best sustainability programs that suit the hotel's specific characteristics and are perceived favorably by the guests.

The aim of the thesis is to study CSR\(^1\) strategies in the hotel industry and develop an appropriate set of attributes by merging the guests' and hotels' points of view and highlighting which are the common points between the guests and hotels managers. For that, I use a multi-methodology using three qualitative research methods. I chose this topic because the Tunisian research in the tourism and hotels sector is non-existent. The complete lack of data and literature resources makes it a challenge and a motivation to bring knowledge to my country and to develop sensitization to environmental issues and the importance of CSR in hotels. The findings from Hungarian samplings will allow me to compare the differences and similarities between the hotels' approaches and the guests' perceptions in both countries, which will strengthen the results and contribute in developing a more adequate set of attributes not only based on CSR values in each country separately, but also based on the factor of socio-cultural differences.

According to de Grosbois (2012), the interest of policy makers and other stakeholders in CSR strategies adopted by hotels in order to mitigate their negative impacts to the economy, society and natural environment has significantly grown recently. Furthermore, groups of clients that are environmentally conscious are emerging (Kang, Stein, Heo, & Lee, 2012). As a result, the hotel industry finds itself challenged to attract these customers and satisfy their social and environmental needs (ETN, 2009). Indeed, in their work, Latif and Sajjad (2018) have demonstrated how the CSR concept has gradually developed from a philanthropic approach to a strategic business necessity. The latter helps corporations to reach competitive advantage more successfully. Franco, Caroli, Cappa, and Del Chiappa (2020) wrote that "customers, suppliers, and employees are all more willing to reward high CSR-performing companies, \(^{1}\) In this study, the terms CSR and sustainability are used as synonyms.

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1. Franco, Caroli, Cappa, and Del Chiappa (2020).
respectively, by: paying premium prices, decreasing transaction costs, and improving productivity". Their work shows that the benefits generated from these behaviors meet the objectives of companies that put a lot of effort into sustainable activities, thus overcoming their costs exponentially.

There are two components that play a crucial role in the implementation of CSR strategies in hotels: guests, and the managers and employees of those hotels. In one hand, if a company practices a high level of CSR, clients will be more likely to identify themselves with it (Castro-González, Bande, Fernández-Ferrín, & Kimura, 2019). Seeing that CSR is thriving on the global business picture because of customer demand (Baskentli, Sen, Du, & Bhattacharya, 2019), the service sector, like hotels, has to develop and show its commitment to CSR strategies and engagements at all different contacts with the customers in order to improve their perceived service quality (Iglesias, Markovic, Singh, & Sierra, 2017). In another hand, Yasir et al. (2020) found that the managers who control organizational resources could engage in CSR activities. By doing so, and by concentrating on societal and environmental issues, they will successfully respond to the demands of society's wellbeing (Dare, 2016). Indeed, Osagie, Wesselink, Blok, and Mulder (2016) showed that the CSR related competencies of managers allow them to perform CSR activities efficiently and in an effective manner.

The value of this thesis is the theoretical, methodological, and practical contributions. Indeed, in the literature review part, several research gaps were found. First, the previous studies about the guests' preferences were limited. Indeed, researchers studied mainly the "green" component of CSR and not the whole sustainability components (e.g. social). Second, these researches mainly used a quantitative methodology with the means of Likert scale where respondents just chose their preferences towards sustainability and, even though few studies merged the guests' and hotels' sides, the work was done only about the environmental attributes of sustainability. However, this research pushes the respondents to choose between these preferences and differentiate the less important from the most important ones. Moreover, this study uses all aspects and attributes of CSR and sustainability and not only the environmental ones. Third, previous studies were limited to theoretical implications while this research will contribute in developing practical implications. Fourth, they were also limited on the geographical scope. Indeed, most of the studies used samples from Europe and a few from Asia and North America. This work will also bring more knowledge on the CSR topic in an African country, and will compare the different socio-cultural factors between European and African guests. Although numerous studies focused on many national contexts, CSR-based researches studying customer
perceptions from a cross-country perspective are rare. Therefore, it is required to conduct a cross-country sample research in order to provide a wider picture of the link between hotels' CSR attributes and guests' expectations (Babakus, Yavas, & Karatepe, 2017). This work will not only bring more knowledge on the CSR topic in an African country, but it will also compare the different socio-cultural factors between European and African guests.

This research is twofold. First, it identifies the hotels management's attitude towards CSR. Then, it also identifies the Generation Z guests' perception of CSR. To do so, this research starts with a theoretical part and follows with an empirical one. The theoretical chapter discusses the role of CSR from a general concept and narrows down to the more specific role of CSR in the hotels industry. Then, it collects the hotels and guests CSR attributes from previous findings. The empirical part uses three qualitative methods to research the hotels' approaches and the guests' perceptions as to CSR in hotels. It will use netnography to find which are the most common attributes mentioned either in guests' reviews or the websites of the hotels and which are the attributes that are less/not mentioned. Q-method will also be used to analyze the perceptions of guests and managers on CSR, but because this method shows only the preferences of the respondents, it will be completed with interviews in order to better understand their way of thinking.
II. LITERATURE REVIEW
The following literature review consists of three main parts. First, it defines CSR and its theoretical aspects. This first part starts with a general overview of CSR. It later zooms-in the service sector, then the tourism sector and, finally the hotel industry. At the end of this section, figure 1 summarizes the key notions of CSR from the general to the three more specific sectors.

Second, a systematic review was conducted in which I describe the body of literature relevant to this research topic and synthesize prior research. This part detects the gap in the literature concerning any correlation or connection between the guests' perception and hotels' attitude towards CSR and, therefore, the implementation of CSR strategies that include customer expectations in the hotel industry (Millar & Baloglu, 2011).

The third part studies the attributes of CSR from the hotels and guests views separately and compares the similarities between the two at the end.

II.1. Corporate Social Responsibility

II.1.1. The key notions of CSR
Corporate Social Responsibility is a strategy of management where companies voluntarily take into consideration the environmental and social aspects as well as consequences of their activity (Flammer, 2015). *The key notion of CSR is responsible and ethical conduct towards every stakeholder whereas respecting the society at the same time.* Originally, the concept of CSR was specifically interesting for big companies, particularly international ones. Presently, CSR has become attractive not only to management theorists and corporations but as well to medium and small-sized companies. The strategy enables them to work efficiently and stable, and opens up new competition areas. Schönborn et al. (2019) affirm that firms that involve in an active corporate social responsibility effort take stock of the means they operate in the community to address social and cultural issues, with the motive of gaining both in the process. Not merely can CSR models upsurge revenue and business, they encourage progress and change throughout the world that often includes helping individuals with few or no resources from the view of Trivellas, Rafailidis, Polychroniou, and Dekoulou (2019). *Although social responsibility is not a legal obligation, it is observed as good practice for the business to take into account environmental and social issues because ethical practices are important for the company’s success.* Furthermore, CSR is beyond merely printing double-sided to save trees or money donating; it entails *contributing to the welfare and health of the community, operating ethically and transparently* (Hawn & Ioannou, 2016). More significantly, this manner of
II.1.2. CSR as a reputation for the corporation

Park, et al., (2019) claim that CSR is seen as different from philanthropy. If properly employed, it should turn out to be ingrained in the culture and values of a corporation, and positively influence the manner the firm does business. CSR should become inherent in the objectives and goals of a firm, and also hold a solid place in advertising and marketing. Organizations that ignore CSR run a risk to their brand and their bottom line (Aljarah, et al., 2018). Having a bad reputation environmentally and socially can generate serious negative impacts on the general profitability as well as the success of a corporation since current consumers need to spend their money on services and products that they have confidence in, and engage with businesses that follow ethical practices, which meet their principles.

II.1.3. Impact of CSR on society

Corporate social responsibility also includes ideas that a business should balance profit making with the activities that benefit society. Establishment of business should positively impact the society where it operates. According to Kolk (2016), corporate social responsibility concerning business motivates the investors to invest within the company while the consumers purchase goods and services thus shifting the responsibility to profits and benefits to the company. Business companies need to develop ethics that guarantee the success of the corporate with the assist of social responsibility (Kolk, 2016). Therefore, for the effectiveness of social responsibility, the business should operate voluntarily with the pressure from the outside forces such as the government. The business that develops as a result of social responsibility is concerned with the ethics that should boost the company’s morale and that of the employees (Williams, et al., 2019).

II.1.4. Factors of interest in CSR

According to Kolk (2016), many factors outlines the developing interest in CSR. The first aspect is the new expectations and concerns of industry change, public authorities, and customers. The second aspect is the rising social standards influence on the investment choices of institutions as well as individuals, as consumers or investors. The last issue is the increasing concern regarding environmental degradation. These are significant concerns given the notion that environmental conservation has turned out to be growing importance for everybody in
society today (Williams et al., 2019). As mentioned above, CSR involves actions that give back to society, or make sure fairness in the operation of the business of activities.

Corporate social responsibility improves the corporation's public image. This is important, as customers assess public business image when choosing whether to buy from the firm. Social responsibilities focus on issues like being environmentally friendly, acting responsibly towards the customers, employees and the suppliers (Crane, et al., 2019). They are the responsibilities that the business undertakes because it is felt that doing so is doing the right thing. They assist in generating a positive image concerning the firm thus contributing to its prosperity. Corporate social responsibility to clients is a crucial aspect of ethical responsibilities. Customers are the individuals that consume the products that the business sells (Lee, et al., 2019). Therefore, they are the purpose as to why the business is existing. Offering various initiatives like fairs prices, sponsorship, scholarships, quality products and even after sales services are portion of the ethical responsibilities (Friedman, 2007). In addition, by staff members volunteering just one hour every week at the charity, demonstrate that the organization is a brand dedicated to helping others. Such acts make the customers and citizens feel appreciated and happy about the business. Consumers then incline to go often the extra mile of referring their friends and relatives to the same business. Such cases boost the number of sales and thus, recording a high revenue that is corresponding to improved profit for the organization.

II.1.5. Impact of CSR on employees
The significance of CSR is that it led to greater employee engagement. Staff enjoy working more for an organization that has a better public image than those that does not ("If it works for Coca-Cola," 2013). The principal focus of CSR to engage workers is by providing labor practices that are fair to every workforce of the business. Such initiatives include compensating them grounded on the amount of task as well as the proficient skills that they possess, giving insurance, appreciation, bonuses, awards, among others. Either good salaries and welfare will motivate the employees to work efficiently hence improving their productivity (Williams et al., 2019). This means that employees that perform a similar duty or task should be paid and treated equally. In addition, the living wages and the minimum wage initiatives should be implemented entirely and appropriately to ensure that the employees could meet their primary needs comfortably ("If it works for Coca-Cola," 2013). These raise the trust the staffs have for the organization and enhance a favorable attitude towards work. Hence, the employee’s productivity increases, and they sustain attractive and morals communication skills while handling clients. This will translate into increased profits, as the workers will always be
dedicated to working and hence increasing the unit output per time. Additionally, by displaying that the business is committed to things such as human rights, it becomes much more likely to retain and attract the top candidates.

II.1.6. The competitive advantage of CSR
CSR can offer the company a competitive advantage over the others in the industry besides cost saving (Korschun, et al., 2014). In such a case, this business will secure a vast market share and increased customer retention. In turn, because of increased sales, the company will make more profit. For instance, a company may decide to design its process of manufacturing so that it includes the recycling of waste or by materials. The recycled products may then be sold to society at a lower price. This is an additional Source of profit that is a result of implementing sound economic responsibility. Also, it is crucial to argue that recycling these products reduces the production cost (Saeidi, et al., 2015). If the value of production is low, then that directly translates to increased profits. The company may choose either of the following options in such a case: one is that it may maintain the price of its products, and the other is that it may reduce prices to increase its sales. In both cases, the outcome is the maximization of profits.

CSR increases customer engagement and motivation. Pérez and Rodriguez del Bosque (2011) claim that if a company is using sustainable systems, it should shout from the rooftops. This is through availing fund that may be utilized to involve in events such as offering donations, environmental conservation, and community-grounded projects. Panda (2014) mentioned that workforces are a business's most treasured asset. This is the premise of a corporation's responsibility for this crucial shareholder group concerning CSR compliance. It implies treating staff with respect as well as providing fair working conditions. It also means promoting a non-discriminatory workplace and creating fair hiring practices. This improves morale within the workplace and encourages teamwork. Showing such efforts to local media outlets will give it certain coverage hence making customers follow this and engage with the organization’s brand and operations. Perry, Wood, and Fernie (2014) argue that engagement of companies in such initiatives creates a good public image, and clients and investors like to associate themselves with such a corporation. This builds trust and excellent customer rapport. Subsequently, the business is subject to a high customer retention level and attract more clients that are new. Thus, the profit margin of the business rises.
II.1.7. Widening profit margins through CSR

Consequently, there are activities that a business engages in through CSR with the aim of investing in society. They go beyond what the owners of the business or the company believe is right. They are done with the sole intention of *benefitting society*. They include *donation services*, engaging in *environmental maintenance programs*, taking part in *charity events*, and donation of time to *participate in other community events* (Rao et al., 2015). Such events *reinforce the relationship between the corporation and the community together with the employees*. They are investments that capture the *loyalty of the clients and employees* of the corporate. For instance, engaging in the funding of educational services assures the business that there will always be a continuous supply of skilled labor. It also leads to the attraction of new customers as many shall be proud to be associated with the business (Williams et al., 2019). Consequently, such a business will widen its profit margin in the upcoming as it will have formed a large consumer base and employees with a positive attitude towards work.

*A CSR policy advances company value as well as profitability.* Implementing energy proficiency and waste recycling diminishes working costs hence benefits the community. CSR also company transparency as well as its accountability with the media together with investment analysts, local communities, and investors (Saeidi et al., 2015). As a result, CSR increases its reputation amongst stakeholders comprising communal funds that incorporate CSR into their stock choice. The result is the moral circle in which the firm's stock value increases and its accomplishment to investment capital are made easier.

Practicing CSR is a way business *meeting the legal responsibilities of creating an enabling operating environment and development of infrastructure in the community*. Ward (2018) argues that an organization that fulfills its legal responsibilities maintains a smooth flow of operations. This is because it is not subject to being held accountable by the government or the necessary authorities. It evades heavy fines that might be imposed as a result of failing to pay taxes or engaging in unlawful acts. Such kind of penalties may cost the business a lot to the extent that it may even be terminated. Therefore, taking care of these responsibilities equates to making profits since the business will not be vulnerable to such inconveniences. Similarly, customers, labor, and raw materials are the primary inputs that constitute the existence of a business. The accessibility of these three inputs should be less costly and easy (Halkos, et al., 2017). That means the transport and security costs that are involved in availing raw materials into the company should not be too high. Poor roads and insecurity complicate this idea. It is through the payment of taxes that the government accumulates revenues to improve the
infrastructure. Hence, Singh and Sandhu (2016) revealed that an organization paying taxes is supporting the growth of infrastructure and hence leading to lower transportation costs. In addition, critical inputs like electricity and water are also availed. These reduce the operating costs of the business besides offering infrastructural development in the community. Again, when the business is accessible, its products are available to a large number of customers and hence increasing the sales volume.

II.1.8. CSR and social media
Companies that focus on CSR classically have an *easier involvement* while dealing with *government regulators* as well as *politicians*. In contrast, organizations that display reckless neglect for CSR tend to get themselves fending off various probes and inquiries, frequently brought on at the persistence of public service institutions (Wu, et al., 2014). The more positive the public insight is that a company takes CSR seriously; the less probable it is that activist people will launch public campaigns as well as demand government investigations against it. Another reason why businesses should have visible corporate social responsibility campaigns is the *occurrence and importance of social media*. Companies that want to secure their brand recognize that social media is a *vital portion of public insight* (Werhane, et al., 2017). If an organization practice social responsibility in the mode of raising funds or setting up worker giving initiatives, utilizing social mass media to inspire these activities assists to form a good branding atmosphere and it is a great means to involve with the firm’s audience on a detailed rate that goes beyond the services or products.

II.2. CSR in the service sector
Several services are major inputs to most or all other businesses. Infrastructure services like transportation, telecommunications, and energy; financial services that offer access to finance for investment and facilitate transactions; education and health services that contribute to well-trained, healthy employees; and accountancy and legal services which are a portion of the organizational framework needed to underpin the strong market economy. Jo, Kim, and Park (2014) argue that these service sectors are, therefore, a crucial portion of the investment climate, as well can possess a much broader effect on general company performance in addition to the rate of investment, and hence *productivity and growth in the economy through the engagement of CSR*. Hawn and Ioannou (2016) assert that the service sector makes a significant and direct contribution to job creation and GDP, and offers vital inputs for the entire economy.
II.2.1. Importance of promoting CSR
One of the importance of promoting CSR in the service sector is the favorable environment it builds for the employees. When management and employees feel they are working for an organization that possesses true integrity, they will possibly be highly engaged as well as enthusiastic in their jobs (Bhardwaj, 2016). This can generate a sense of cooperation and community that brings everybody together and then results in happier and more productive staffs in the service sector. Reverte, Gómez-Melero, and Cegarra-Navarro (2016) also added that engaging in CSR helps by service sector corporations to attract and retain competent quality talent. Employees in the service sector frequently seek jobs from employers that demonstrate ethical behavior as well as possess values, which align with their own. Offering workforces with the chance to be engaged in a corporation’s socially responsible practices might have the impact of teaching new knowledge to workers that may be implemented in the place of work (Jo et al., 2014). By participating in events outside of their normal work tasks, staff have the opportunity to contribute to work as well as causes that they may feel zealous about or learn something generally new which can assist enrich their perspectives. By backing these activities, companies encourage support and growth for employees.

II.2.2. How CSR distinguishes brands
Conversely, public relations are also a powerful tool for building a service sector’s image and shaping consumer perception. According to Williams et al. (2019), service sector organizations that actively encourage their CSR activities frequently take actions to publicize these efforts via social media. Accomplishment the word out regarding employee volunteer programs, corporate donations, or other social responsibility initiatives is a potent branding strategy that can create publicity for the company in the service sector in both print media and online. For instance, Schönborn et al. (2019) maintain that a service sector corporation that utilizes sustainable materials in their services, donates financial capitals to environmental causes, and enables workforces to take paid moment off for volunteering at eco-friendly charities will be displaying a real obligation to the community, which goes beyond any single corporate social responsibility initiative. Likewise, Hawn and Ioannou (2016) revealed that supporting local organizations and investing in the community by service sector can distinct a business brand apart from the rest. Accountable business activities can enhance public perception of the service sector brand that can increase its consumer's base and general sales. It can similarly gather interest from investors who only invest in socially responsible firms. A strong CSR framework is important to preserve and create trust between the clients and the company. It can reinforce ties, foster stable working as well as build alliances relationships with both new
and present clients (Park et al., 2019). One means in which the service sector can attain this is by offering *pro-bono or alike services where the organization can collaborate with non-profit organizations to back up their public value results*, where resources or funds may be limited. In turn, this assist delivered public value results that might not have been delivered otherwise.

### II.2.3. CSR functions

Functions of CSR assist the service sector in ensuring long-term, sustainable financial health. Managers that receive annual or quarterly performance-based incentives; a usual practice among companies, frequently focus mainly on a corporation's short-term financial outcomes. While this is a significant component ensuring profitability, it does not necessarily imply that profits are sustainable in the long run. For example, according to Ward (2018) reinvesting profits into the universities and local community by a service sector company generates a thriving local economy that makes it simpler to get talented contractors and employees. Focusing on sourcing materials and inventory in an environmentally friendly, sustainable means ensures that the service sector will not run out of resources in the upcoming for developing products.

Involving CSR by the service sector assists in *society development*. By making boreholes in dry regions, providing scholarships, building schools, or offering sustainable inventions for food availability in dry regions may make the nation attain their sustainability missions. This will even make *citizens more loyal*. According to Rao and Tilt (2015), there is nothing as vital as having loyal employees and customers; those who are willing to move further and extra mile to see the company shine. By service sector providing to the society, whether via donating sanitary pads or electrifying the village for the gain of the remote school displays that the company have the concerns of the community at heart and is destined to make the employees feel more satisfied and customers content with its efforts (Halkos, et al., 2017). *Citizens want to be linked with brands, which do something in favor of the community irrespective of how little, for the environment, community, or country.* With loyal citizens who are glad concerning the company’s efforts, the organization can be sure of improved revenue generation.

CSR in the services sector can help *generate opportunities* for nations to increase their services outputs in sectors in which they possess a relative advantage, hence *creating foreign exchange* and *generating jobs*. This might be particularly significant for those republics which are comparatively remote from international goods markets because of being landlocked or poor transport infrastructure (Supanti, et al., 2015). CSR also help the service sector to offer a well-
organized communication and transport service, sufficient banking facilities together with the expansion of medical and educational services in the backward areas of the nation. Hence, it assists in wiping out the challenges of regional disparities and imbalances within the country. This helps to develop suitable markets for both industrial and agricultural goods; semi-finished goods, finished goods, and raw materials.

II.3. Importance of CSR in the tourism sector
In the tourism industry as in other corporate sectors, the idea of CSR has developed as a key component of corporations’ strategies. To work effectively in the future, de Grosbois (2015) writes that it is crucial for tourism organizations to realize and implement CSR strategies continuously. Contributions to the welfare of local society, fair working conditions, and environmental protection for workforces are key matters in the tactics of international tourism businesses. Tour operators thus have a crucial influence on office operations on the supply chain comprising accommodation, land transport, and aviation, energy consumption, waste, and water management (Fatma, et al., 2016). The tour operators’ scale concerning CSR plays a key role in persuading a large number of customers to implement more responsible activities and to assist local, and hotels suppliers raise social, environmental, safety, and health standards. Advertisement campaigns issuing socially responsible activities at regional and national levels assist in clarifying the important social and economic benefits of such events to specific tourism businesses and upsurge the competitiveness of the sector on the transnational market. Horng, Hsu, and Tsai (2017) hold that corportative social responsibility has shown to be the best means to build relationships with the clients in the tourism industry. If a CSR plan is integrated with the tourism industry’s business model, it entices positive publicity, wins the loyalty and trust of the clients, improves the sales, builds a lasting relationship with the communities and guests, and thus, improves the financial success.

II.3.1. Economic development through CSR
CSR in the tourism sector is viewed as a vehicle for poverty reduction and economic development, unlocking chances for native economic diversification in marginalized and poor rural regions that lack other substantial development opportunities. Kim, Woo, Uysal, and Kwon (2018) noted that the growing discussion on the pitfalls and potential of the tourism industry has led to the search for better tactics to environmentally delicate tourism. In the tourism industry, CSR strategy practices and development are important in the project planning comprising of customer service points (reception and reservation offices), marketing, communications, programs for (guest) mobility, food and beverage, housekeeping, disposable
systems, water and energy supply, construction, architecture, and site selection outside facilities. The major areas of tourism businesses engagement are responsible for waste management and water and energy conservation, all resulting in substantial cost reductions. Also, the spheres of actions where corporate social responsibility are important under hospitality organization with regards to Tuan (2017) include the contribution it brings to the nature and biodiversity conservation, contribution to society development (consisting of offering safe and fair working conditions and employing local individuals, providing training programs to enhance the local labor force as well as buying services and goods from local suppliers). This implies involving in a teamwork with local providers, backing up social projects to improve society’s well-being and social problems within the place of work (for instance, equal and fair treatment and fair wages particularly for indigenous people and women, sexual harassment, and child labor). Practicing CSR by tourism sector provide a competitive advantage since tourists currently pay attention to the businesses motivation to involve in social responsibility and merely uses the firm's services whose social involvement matches the business’s objectives and expresses its missions and is not just utilized as a marketing strategy (Lee et al., 2019).

II.3.2. Promoting culture through CSR
Exercising CSR in the tourism sector helps individuals of the community to promote their norms and culture hence providing the opportunity to the nation to make a good image and be exposed around the world. A country having a tourism industry that is reached with cultural environment comprising human relations, religion, and art can attract many tourists to their area; tourists who might introduce new styles or ways to the places (Rahmawati, et al., 2018). The prosperity that can be gained from CSR under the tourism sector is not just monetary but also in the form of natural resources preservation. For example, social initiatives will raise the number of tourists, thus making the tourism businesses in the region to become famous amongst tourists both international and domestic. CSR programs promote the hotel, bakeries, shops, lodges, and museums in the region. This creates a main Source of income to thence improving the economic status of people involved in the tourism industry.

It is worthy of mentioning that the economic input of tourism industry because of its involvement in CSR lies in the purchasing power created from revenues via the tourist’s expenditure (Rhou, et al., 2016). For instance, transnational visitors in their turn spend many resources in the host nations visited during their travel. This led to great growth in the wide range of economic activity that from the analysis of Feng and Tseng (2017), offers a key
contribution to foreign exchange incomes of many developing as well as even industrialized republics for the betterment of societies. Through CSR it also provides individuals with local employment, infrastructural facilities, educational opportunities, and basic amenities to enhance their well-being. It is vital in the economic advancement of nations that Rahmawati et al. (2018) interpret as the invisible export, which triggers off both economic and social change. Tourism sector acts as the catalyst for the development of trade and rises in self-employment prospects such as creating cybercafés, kiosks, and restaurant that can enhance livelihood faster more than other formal employment.

II.3.3. Advantages of CSR in the tourism sector
In the current period of globalization, the CSR done by the tourism sector to the host society promotes mutual appreciation, likings, respect, learning, family bonding, awareness, understanding, and tolerance. It is similarly recognized that people of the host state or country through CSR initiatives get enhanced with information concerning the exterior world, might as well enjoy amenities like healthcare institutions, libraries, schools, and internet facilities offered by tourism industry (Rhou et al., 2016). On the other hand, in tourism, CSR is considered as a desirable and basic human activity that can boost the investment in culture and arts, as well as the formation of a new global economic order, which assists help to eradicate the broadening economic gap between progress and development, mainly in emerging nations.

When the tourism industry develops new infrastructure and enhances the present infrastructure, they tend to attract more visitors besides exposing the areas of their operation. Moreover, the provision of infrastructure might serve or offer the basis to inspiration for greater economic modification (Gao, 2019). Money used by tourist assists to enhance the health of each business in that region. There are several backward tourism areas which have received international recognition due to CSR in the tourism sector (Rhou et al., 2016). For instance, Khajuraho, a few years ago was regarded an unknown and remote small village, however, nowadays, it is a globally famous tourist area of interest and likewise creates employment to several local individuals in handicraft shops, travel agencies, restaurants, and hotels. Feng and Tseng (2017) mention that without tourism CSR development, Khajuraho might have continued to be a remote as well as unknown village up today. This has increased the profit to the tourism industry due to enhanced accessible facilities like water supplies, roads, airport, besides other public utilities that ease the movement of tourists.
Incorporating CSR in tourism assists in maintaining international understanding and Peace. According to Melissen, Mzembe, Idemudia, and Novakovic (2018), the best means of getting to understand another nation is to go there and find suspicions, barriers, the prejudices that occur — doing this breakdown the rigid, narrow boundaries which keep individuals away from one other. This naturally tends to foster a favorable move towards improved global understanding. By promoting friendship between different nations in the world through CSR, the tourism industry increases its revenue.

II.3.4. CSR in the hotel industry
There are several reasons why it is obligatory for hotel businesses to practice CSR and be conscious concerning the interest of the crucial shareholders. To continue being competitive, hotels understand that they need to consider social responsibility, thus meeting the prospects of the communities, business partners, customers, employees, and investors (Ghaderi, et al., 2019). The hospitality sector, given its great footprint both with regards to employment, and natural resources consumption such as energy, water, and food has frequently been at the front of employing practices geared towards lessening the adverse effects of its operation on the society. These consists of attempts to improve fuel effectiveness in commercial airline, decrease in food waste in hotels as well as energy in addition water saving in restaurants (Williams et al., 2019). Not restricted to environmental concerns, the hospitality industry as well holds other social aspects, and major hotel businesses have employed CSR initiatives associated with community development, progressive employment practices, and motivating diversity amongst its staff.

II.4. Contribution of CSR to the hotel industry
Whereas initiatives are discretionary and voluntary, the profits of “doing good” overshadow the costs even when the organization is not seeking for a particular financial return on its actions. The characteristics and nature of the hospitality industries and particularly the hotel field render social initiatives relevant to many desirable results (Palacios-Floresco, et al., 2018). For instance, a hotel’s engagement in CSR initiatives can enhance its brand awareness as well as loyalty for consumers. Services being intangible and assessed grounded on quality perception, instead of tangible commodity attribute, the goodwill generated by social responsibility incorporated by the organization, forming differentiation that could, in turn, produce a benefit in a very competitive market that offers substitutable services such as hotel rooms. Consequently, the association of brand provision for cause-linked social aspects maintains and creates buyer loyalty in the industry where consumers are generally regarded
novelty-seeking (the mentality that states let us try a dissimilar restaurant or hotel every time). Reputational advantages accumulating from social responsibility as well led to consumer’s readiness to pay premium costs that frequent times allow hotel businesses to survive hostile economic cycles and seasonal industry need (Williams et al., 2019). Demographic segments such as tree-huggers, socially mindful consumers, and millennials nurture and create demand for ecofriendly hotels, the developing niche that takes into consideration sustainability while making restaurant decisions. In fact, according to the research of Su and Swanson (2019), many customers would be willing to pay the premium charge for sustainable and green restaurants and hotels making good use of local and or organic ingredients or non-genetically modified. Interestingly, Abu Farha, Al-Kwifi, and Ahmed (2018) noted that consumers aware of a firm’s corporate social responsibility initiatives have a higher probability to “forgive” the business for a minor service letdown, thus enabling faster service recovery.

II.4.1. CSR and diversity management
Moreover, hotel businesses with corporate social responsibilities practices can better retain, motivate, and attract their workers. Employees need to work for a corporation with a positive reputation and positive image for doing well (Jalilvand, et al., 2018). They obtain higher job satisfaction that reduces turnover besides challenges in the industry. Furthermore, regarding the worldwide nature of the hospitality sector as well as the demographic truths of the staff today, many hospitality companies have capitalized in proactive diversity management initiatives, which have indirectly assisted not merely the business’s reputation and their aptitude to tap into non-traditional human capital pools but also obtain financial profits (Mishra, et al., 2018). Many hotels gain profits of employee involvement if they match worker contributions to donate or charities time in terms of workforces’ hours by providing staffs time to volunteer at resident non-profit organizations. Therefore, social responsibility initiatives become an element of the integrated high-performance work scheme.

II.4.2. CSR and brand imaging
Through CSR, environmental stewardship has been a key field where the hospitality industry has put investments. Social responsibility is making hotels to move above the three "Rs" of reuse, recycle and reduce, and taking communal measures such as motivating guest reuse of towels and linens, water-effective bathroom fixtures, low-flow showerheads, energy audits intended at rationalizing water and energy consumption via high-efficiency lighting, supply chains and greening operations, and many hotels have capitalized in innovation and technology that will considerably transform the future of energy consumption. Not merely does
hotels proactively pursue to verify themselves as green with Green Seal, Green Key, and LEED but as well build whole brands over the idea of sustainability (Crane et al., 2019) to retain and attract the progressively growing green consumer base. Significant reputational capital is likewise, created by philanthropic practices by restaurants and hotels. Friedman (2007) gave an example where the Fairmont hotels try to rescue visitors stranded by the time of Hurricane Katrina as well as services offered by Ronald McDonald House of McDonald's for sick children gain not only satisfactory social media attention but also generate a long-term favorable brand image.

II.4.3. CSR and operational costs
It may appear like a paradox to mention that corporative social responsibility can result in lower operational costs; nevertheless, in a long-term, there exist several reasons why this can be the situation. On environmental aspects, a hotel that is focused on decreasing its carbon footprint will be seeking a means of lessening fuel consumption. From the study of Haski-Leventhal, Roza, and Meijs (2015), even though this can be demanding during early investment in much energy efficient appliances and vehicles, it would be finally resulting to cost saving. For example, when a hotel is consuming a lesser amount of energy, then its bills for energy would be reduced and likewise if the business were lessening water usage, the corresponding bills would be low. Equally, a similar case is true while maximizing the usage of recycled resources. Similarly, making good use of CSR outline in hotels company strategy can ultimately assist in accomplishing a high rate of efficiency level in operations. For instance, according to De Roeck and Farooq (2017), in the arena of human resources, work-life plans that might be utilized in decreasing the number of absenteeism along with increasing the employee’s retention, frequently saves hotel businesses about money via improved productivity and through a decrease in training and hiring costs.

Conceivably the most crucial hotel business gain of social initiatives is the positive influence it can have on client loyalty and brand image. When a hotel is recognized to be ethical and socially responsible, and when it promotes itself in that manner, then it would be properly situated in the competitive market. De Ruiter, Schaveling, Ciulla, and Nijhof (2018) argue that customers, tired of the stories of cruel companies doing everything in their control with the aim of profit maximization, are turning out to be more mindful in backing corporations who are observed to be socially responsible. A research that was carried out by Hou (2019) emphasized on a correlation between marketing and CSR policy: it revealed that whereas an institutionalized corporate social responsibility policy is effective in building public perception
and consumer loyalty of the business, it is important to enhance this policy to upsurge purchase intent. Correspondingly, Su and Swanson (2019) highlight that productive and open two-way communication with the shareholders not only raises the hotel business’s reputation but as well generates up new business chances. Close collaboration with communities and key stakeholders as well as responding to social responsibility constraints by observing business strategies and practices and moving by the triple bottom line ideas also offer opportunities through the introduction of new markets and products, better association with key stakeholders, creative thinking and innovation.

II.4.4. CSR and human rights
Increasingly, investors are turning out to be more and more cautious in the corporate social responsibility policies of the hotels they invest in, primarily in matters regarding human rights and the environment. A good corporate social responsibility strategy tends to attract more investors (Palacios-Florence et al., 2018). This implies that socially responsible hotels will have higher chances to access larger capital base for its expansion. Interestingly, several governments offer financial motivations for sound socially responsible initiatives, comprising of environmentally friendly inventions. Hotel businesses that are involving in CSR activities that are sustaining as well as going ahead with regulatory obedience necessities are being provided with freer control and less inspection by both local and national government entities.

II.4.5. CSR and public perception
There also exists another significant business advantage attached to corporate social responsibility, and it is one that is grounded on public perception. From the view of Jalilvand et al. (2018), a socially responsible organization takes responsibility and monitors its activities. It tries to lessen its negative influence on the environment. It handles all of its shareholders appropriately. It likewise contributes to the development of the community through giving besides volunteering programs (Abu Farha et al., 2018). If the regulators, the government, the media, and the public observe that everything is sincerely taking place, then the hotel will be creating the reputation that would be adequate to do business regardless of the community’s situation. No hotel, however accountable, is ever entirely immune to internal corruption, scandals, or environmental accidents. In case a hotel is identified to have a better track record in the sector of CSR, then this would go a long way aiming at rebuilding the reputation.

CSR in the hospitality sector has a social gain to the native community. While discussing social responsibility within the hotel, CSR not merely benefits the hotel, but as well to the community in general. In fact, via offering recreational as well as leisure activities, hotels contribute greatly
to the *comfort of the local individuals* (Williams et al., 2019). Similarly, by the provision of community centers, playgrounds, and parks through the corporate social responsibility of hotels, the local public can benefit and participating from more leisure practices. The most superficial value of recreation and leisure, from the viewpoint of Kim et al. (2018) is the chance to participate actively, relax, and have fun in cultural activities, games, social events, and other leisure engagements. The park provision by the hospitality industry, for instance, offers a good demonstration of the sector’s social gain to the local society in which by the summer moments, individuals of all backgrounds and ages can utilize the outdoor spaces for relaxation. Cha, Yi, and Bagozzi (2015) furthered explain the way societies are delighted of their spectacular leisure facilities and football teams. The parks together with open spaces provision by hotels as well as the integration of leisure events in the rehabilitation and redesign of poorly industrialized places certainly assist in enhancing the quality of life besides nurturing positive attitudes.
Similarly, while the local society uses the community centers, playground, and parks that have been constructed through the corporate social responsibility of the area hotel, these leisure events contribute majorly to an individual's healthy physical, spiritual, intellectual, emotional, and social development, and the family’s well-being. Youn, Hua, and Lee (2015) wrote that consistent exercises assist the cardiovascular system by decreasing triglycerides and serum cholesterol along with improving high-density lipids in the blood besides assisting in controlling and in preventing hypertension. This is further backed by Cha et al. (2015) who noted that those leisure actions offer the greatest chance for positive social interaction, which results in desirable physiological and psychological fitness.

II.5. Sustainable Development Goals
The United Nations established 17 development goals (commonly known as SDGs) in 2015, and all countries agreed to them. Adoption on a universal basis signifies agreement among all 193 UN members. This agenda is revolutionary because it represents the first time that 193 nations have agreed on anything. Their goal is to accomplish these objectives by 2030.

The fact that the 2030 agenda was constructed on the foundation of two earlier processes that established a robust foundation is what accounts for its widespread acceptance and adoption. The first was Agenda 21, which outlined several environmental priorities for the world and was adopted in the 1992 Rio Earth Summit. The second were the Millennium Development Goals, which Kofi Annan, the UN secretary general at the time, led the charge for. There were only eight goals targeted at developing countries and mainly focused on human development: eliminating poverty, universal primary education, gender equality, child and maternal health, fighting against diseases, and even environmental sustainability but at a very low level. As a result, there were two processes in the global community: one focused on the environment and the other on human development. At the Rio Plus 20 Earth Summit in 2012, world leaders decided to combine the two processes to produce a more comprehensive framework that would be applicable to all nations on the planet regardless of their level of development and to adopt it as a global community. A comprehensive action plan for people, planet, and prosperity is what is referred to as the 2030 agenda for sustainable development. This has a direct bearing on the social, environmental, and economic pillars of sustainable development. The traditional pillars of sustainability were joined by the concepts of peace and cooperation in the 2030 agenda to form the five Ps.
II.5.1. The goals
To paint a more complete picture of sustainable development, there are 17 goals. They are also intended to be grounded in a few essential ideas that were left out of earlier agendas. They are first integrated. This indicates that they are aware of the orderliness of our environment and the connections that exist between different spheres of society. They claim that rather than establishing policies in a vacuum, we should consider how they interact. They are additionally universal. This indicates that they apply equally to wealthy and underdeveloped nations. This fosters a sense of community and a team effort to carry out the agenda. Third, the objectives are all-inclusive. Since governments adopted the agenda, they are ultimately responsible. However, it was created using the findings of a poll of five million people called the My World Survey, and it explicitly states in the text that we must involve all facets of society in order to achieve it. Leaving No One Behind, sometimes known as starting with the most vulnerable first, is the final guiding principle of the 2030 Agenda. This stems from a key lesson learned from the Millennium Development Goals, which was that although some nations made progress, others lagged further behind. This indicates that China's economic growth during that time period was largely responsible for the Millennium Development Goals' accomplishment, which caused some of the weaker nations to lag behind even more. As a result, the 2030 agenda and its SDGs concentrate on how to reach those who are the most behind, whether they are nations or subgroups inside nations, in order to guarantee that the progress is benefiting the most vulnerable.
### Table 1 The Sustainable Development Goals

<table>
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<tr>
<th>Sustainable Development Goals</th>
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<tbody>
<tr>
<td>1. End hunger, achieve food security and improved nutrition and promote sustainable agriculture</td>
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<td>2. Ensure healthy lives and promote well-being for all at all ages</td>
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<td>3. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all</td>
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<td>4. Achieve gender equality and empower all women and girls</td>
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<td>5. Ensure availability and sustainable management of water and sanitation for all</td>
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<td>6. Ensure access to affordable, reliable, sustainable and modern energy for all</td>
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<td>7. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all</td>
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<td>8. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation</td>
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<td>9. Reduce inequality within and among countries</td>
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<td>10. Make cities and human settlements inclusive, safe, resilient and sustainable</td>
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<td>11. Ensure sustainable consumption and production patterns</td>
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<td>12. Take urgent action to combat climate change and its impacts</td>
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<td>13. Conserve and sustainably use the oceans, seas and marine resources for sustainable development</td>
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<td>14. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss</td>
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<tr>
<td>15. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels</td>
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<tr>
<td>16. Promote, just, peaceful and inclusive societies</td>
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<tr>
<td>17. Strengthen the means of implementation and revitalize the global partnership for sustainable development</td>
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Source: United Nations 2015a

### II.5.2. The SDGs wedding cake:
With 17 goals, they may appear to be difficult to memorize and confusing. They do, however, offer a common language for all countries to report on as they are the outcome of several public consultations. These objectives serve as a gauge for our progress toward sustainability. In addition to examining these objectives separately, we may see how they are related. The Stockholm Resilience Center recommended dividing the SDGs into three levels, with the environment serving as the foundation and society and the economy as its two pillars. Similar to the triple bottom line or the three sustainability pillars I discussed in the literature review, this is a sustainable approach. In essence, sustainability is about addressing human demands while respecting ecological limitations. The economy is a means of generating income while ensuring sustainability.
There are four goals about the environment: clean water, climate action, life on land, and life below water. Eight goals are about society: no poverty, zero hunger, good health and well-being, quality education, gender equality, affordable and clean energy, sustainable cities and communities, and peace, justice, and strong institutions. These four goals are about the economy: decent work, and economic growth, industry, innovation, and infrastructure, reduced inequalities, and responsible consumption and production.

II.5.3. SDGs in the hospitality sector
If they knew their trip would contribute to the Great Pacific Garbage Patch, a stretch of thousands of miles of accumulated rubbish in the ocean, most people will not feel good about going on vacation. Additionally, people will not feel good about planning a trip associated with a company known for disrespecting the health of local economies. Most people don't like the thought of enjoying oneself at the price of others' ability to achieve their most basic requirements. In the hospitality sector, sustainability—the careful use of a resource so that it is not depleted or damaged—is crucial. The preservation of the natural and cultural features that draw tourists to a location is essential to the success of hospitality enterprises. The tourism and hospitality sector contributes significantly to the global economy and has a variety of negative effects on the environment and society. The tourism and hospitality sector has grown to be a significant force in the global economy. Geographically, it now has a global reach, and as a result, it has a wide range of social, economic, and environmental effects. A growing number of the industry's key companies have implemented corporate sustainability policies to reduce their negative effects on the environment, society, and economies. Nowadays, many multinational corporations provide annual reports on their progress toward their strategic objectives. For instance, Jones et al. (2015) reviewed the breadth of academic research on sustainability in the hospitality industry and described the growing interest in corporate sustainability within that sector. More precisely, Jones et al. (2014) looked at how the top global hotel chains disclose information about a range of social, environmental, and economic sustainability commitments, while de Grosbois (2016) analyzed the CSR reporting practices of the top ocean cruise lines. As a result, it is possible to consider the tourist and hospitality sectors as one of the key industries supporting the SDGs. The United Nations World Tourism Organisation (UNWTO) for example, suggested that “tourism has the potential to contribute, directly or indirectly, to all of the goals” (UNWTO 2015). In a similar vein the UNWTO and the Pacific Asia Travel Association (2015) argued that “achieving the SDGs must now become the over-arching agenda of global tourism” and that “the tourism sector is perhaps better placed
than any other industry to contribute to the cause across the board”. The tourism and hospitality sectors, according to the UNWTO, can help achieve the SDGs while creating a variety of business opportunities. In reference to Goal 1, for instance, the UNWTO proposed that "tourism is well-positioned to encourage economic growth and development at all levels and provide income through job creation" because it is "one of the largest and fastest expanding economic sectors in the world" (UNWTO 2015).

Sustainable business techniques set apart the hotel industry. Travelers, diners, hotel guests, and retailers today give sustainability a lot of thought. They want to be sure that the businesses they patronize use ethical business practices in terms of the environment, society, and culture. Most millennials and members of Generation Z are willing to pay more for goods and services that do not hurt the environment, deplete natural resources, or have a detrimental impact on people's or wildlife's lives.

The United Nations has called on all businesses to play a crucial part in attaining the SDGs, which include a wide variety of ambitious global targets to drive the transition to a more sustainable future. The overarching goal in this case is to link company strategy to international concerns for both people and the environment. The top businesses in the tourist and hospitality sectors could have a significant impact on the SDGs' successful implementation. However, the leading players in the industry will face a number of challenges to the way they currently conceptualize and manage their sustainability strategies and their sustainability reporting processes if they are to play a significant role in promoting the transition to a more sustainable and equitable future. The main actors in the sector may do well to create a logical, coordinated, and proactive approach to the SDGs and to effectively convey this approach to all of their stakeholders in order to overcome these problems. As a result, the sector might be considered as taking the initiative on sustainability concerns and contributing to their definition and solution. However, worries about the underlying conflicts between sustainability and sustained economic growth appear certain to endure.
II.6. Systematic review of studies about CSR attributes

To have a strong backdrop to this research, I conducted an exhaustive research of empirical findings on the acceptance of CSR in hotels. Specifically, on the hotels' values and CRS actions and programs, and the expectations of the guests about the hotels' CSR activities, as well as their behavior towards sustainability and environmentally friendly measures. Figure 2 shows the steps of the exhaustive research.

The study of Moyeen, Kamal, and Yousuf (2019) suggests that the initial focus of CSR research in hotel industry was in the area of CSR practices (economic, social and environmental), impact and importance of CSR, perceptions of CSR by consumers and managers. They also found that, with the growth of research in recent years, the focus has shifted more towards CSR communication/reporting, green/environmental responsibility, and sustainability area.

Their work was a good driver for me, so I did a Google Scholar research following that. However, because it was only focused on CSR in hotel industry, I broadened my search in order
to understand which are the main topics related to guests perception towards CSR and hotels' responsibility. Google Scholar has the largest database of published materials and easy to access (Kousha & Thelwall, 2007). Moreover, it has been used as a data Source in a number of other content analysis (Griffin, 2013; Xiao & Smith, 2008; Yousuf & Backer, 2015). The same keywords were used but the keyword ‘CSR in hotel industry’ generated the highest number of search results. From the articles that Google Scholar returned, only 25 were relevant. However, 36 articles that met the following criteria were included in the study:

- CSR had to be the focus of the study. Studies that merely mentioned or discussed the CSR concept or considered it as one of many variables were not included.
- Only articles published in Q1-Q3 category journals were included.
- Only articles that were available online and accessible.
- The articles written in English.

In the first and second steps of my systematic literature review, and based on the work of Keszey (2020), I identified potentially relevant papers. To answer the main question of my research – "What should the hotels' Corporate Social Responsibility standard achievements be in order to meet the guests' expectations?" – I conducted research for the strings "sustainability" OR "CSR" OR "responsibility" AND "hotel" AND "guest" among journal publications between 1984 and 2023 in Scopus. Studies containing a combination of these keywords in abstracts, keywords, and titles, is part of my search plan. A cumulative number of 158 theoretically valid papers emerged from these searches.

In Phase III, comprehensive exclusion criteria were developed to distinguish appropriate papers from potentially relevant ones. Duplicates, mishits (e.g., book chapters, conference proceedings, lower-ranked journal articles), and non-empirical papers were excluded first (e.g., review papers, editorials). Therefore, the search was limited to articles only. I also reviewed prominent journals ranked as Q1-Q3, according to the Scimago Journal Rating, to ensure the representativeness and high quality of studies included in our analysis and deleted articles from lower-ranking scholarly journals. I also limited the search to articles written in English only, and excluded all other languages. Then, I excluded papers that focused on homestays as a category of tourists' accommodation but not hotels. I also rejected the articles that did not focus

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2 https://www.scopus.com/search/form.uri?display=basic
3 https://www.scimagojr.com/
on the hotels' sustainability nor on the CSR part of the hotels' operations. Finally, I did not include the articles that used the same keywords (e.g., sustainability, responsibility) but were unrelated to CSR and used only the relevant articles published in the last six years (2018-2023).

I developed a thorough coding protocol for the sake of methodological rigor (Tranfield et al., 2003) using a scheme by which I coded every significant article (n = 47). In the coding scheme, I recorded the theoretical positioning, the model configuration, the methodological approach (the type of empirical data, country of data origin, survey representativeness, sample size, analytical method), the results and the limitation and future studies.

This coding scheme was the repository of data from which a corresponding study arose in step III of the systematic literature review. By presenting a review of the body of literature, establishing a CSR acceptance meta-framework of antecedents and performance effects of behaviors, attitudes and intentions towards sustainability and identifying research gaps in this body of literature, I analyzed relevant articles. Figure 3, below, shows the process of article selection for the systematic review.
Figure 3: Process for selecting relevant articles
(Source: own edition)
II.6.1. Hotels’ approaches on CSR

a. **Introduction to sustainable green hotels**

Sustainability takes a long-term view of the future by considering ethical values and principles while endorsing responsible actions that incorporate environmental, societal, and economic goals. It is important that managers understand the interactions between social, economic, and environmental dimensions of sustainability practices, which can significantly increase benefits of sustainability practices for the success of a company (Olya & Han, 2019).

A growing number of companies have publicly emphasized and demonstrated their environmental commitment to green development and management as a strategy in order to differentiate themselves from rival companies and increase their competitive advantages in the marketplace (Jones, Hillier, & Comfort, 2014). Green hotels are eco-friendly hotels that seek to minimize their harmful impact on the environment (Han, Hsu, & Sheu, 2010). Greening a hotel is believed to fulfill guests' growing ecofriendly needs, enhance competitive advantages in the marketplace where the public's sustainable development concerns are emerging, and result in significant cost savings by generating environmental benefits such as water and energy conservation, recycling, waste reduction, and product-life extension (Han et al., 2010; Manaktola & Jauhari, 2007).

The success of the ecological management of hotel operations depends on the extent to which the hotel management manages to make guests behave more environmentally friendly. One of the main challenges for the ecological sustainability of the hotel industry is to convince guests to bring their ecological habits with them and to exercise persuasion on them in order to maintain their behaviors and behave in an ecological way while staying at a hotel (Georgescu & Herman, 2020). Indeed, a real challenge of any ecological program adopted by hotel management is the reaction and the participation of the hotel guests.

b. **Encouraging Pro-Environmental Behavior in Guests**

In their study, Dharmesti, Merrilees, and Winata (2020) discover that hotel management’s actual environmental effort – by providing green information, program, and facilities in the hotel – supports the guests’ actual Pro-Environmental Behavior (PEB). This interesting result hence encourages hotels to be clearer, more inclusive and to engage customers in their PEB programs. Furthermore, this finding advises both hoteliers and consumers to collaborate with actual PEB.
Hotel managers should focus on informing guests about the hotel’s efforts in minimizing negative impacts on the environment, and on communicating the true value of their green programs (Song, Jai, & Li, 2018). Indeed, while hotels are expected to implement the towel/linen reuse and recycling programs, poor implementation may lead to guest dissatisfaction. Therefore, hotel managers should make it easy and convenient for guests to participate. Moreover, providing detailed information on hotel’s green efforts through guest training can help to engage guests in the hotel’s green practices. These engaged guests may become a key in word-of-mouth promotions for the hotel.

In examining individuals' recycling behavior, Chan and Bishop (2013) verified that individuals' attitude, subjective norm, and perceived behavioral control significantly and directly affect their intention to recycle, triggering actual recycling behavior. Their findings showed the effectiveness of the TPB in hotel guests’ decision-making process and demonstrated that guests' favorable evaluation toward a green lodging product, subjective norm, and perceived ease of visiting a green hotel build strong intention to stay at a green hotel. Similarly, in their recent research about tourists' staying behavior at green hotels, A. Chen and Peng (2012) found that individuals' attitude, subjective norm, and perceived behavioral control increase their willingness to stay at a green hotel when going to tourism activities. Their empirical findings also showed that travelers with sufficient knowledge about green lodging operations build strong intention to visit if they are confident that they are monetarily and physically capable and if they have favorable attitude toward green hotel stay whereas those with weak environmental knowledge are likely to rely on others' recommendation when choosing a green hotel product. M.-F. Chen and Tung (2014) found that awareness of environmental problems, which is regarded as individuals' general attitude toward protecting the environment, plays a critical role in generating attitudes toward hotel guests’ pro-environmental behavior, subjective norm, and perceived behavioral control in the formation of intention to visit green hotels.

c. Green Hotel Practitioners: Strategies and Challenges

For green hotel practitioners, boosting the level of reputation, image, and service/product quality of green lodging firms to be comparable or even superior to those for non-green lodging properties is essential to reducing the attractiveness of alternative non-green hotels. Additionally, in recent years, individuals are more and more concerned about their health even when traveling domestically and internationally. Offering various health-related advantages to customers during their stay at a green lodging property (e.g., fresh air with natural scent,
organic foods in hotel restaurants, mini bar in a room with green food and beverage options, live potted plants and air cleaners with carbon filters that keeps air healthier in a room, non-chemical-base amenities, cotton towels and linens, non-toxic environmental cleaning for rooms and laundry) (Han et al., 2010) and marketing such health-related benefits to them will help these customers perceive non-green alternatives are less attractive than green lodging products. It is also critical that practitioners try to make the green practices of their hotels visible.

For instance, it is crucial for green hotel operators to educate their guests about their green practices as well as the seriousness of environmental problems (e.g., pollution, climate change, and exhaustion of natural resources) and harmful environmental impacts caused by the hotel industry (e.g., its impact on neighboring areas, excessive use of energy and water, and wastes from rooms, restaurants, and other facilities). These efforts will increase guests' awareness of the negative consequences of environmental problem and enhance perceived level of social pressure for pro-environmental actions, which activate personal norm to take a pro-environmental consumption behavior for a green lodging product. In addition, recognizing the fact that hotels can benefit by minimizing their environmental impact in systematic and effective ways in response to the public's emerging sustainable development concerns, their development of innovative green-management guidelines and effective sustainable-development strategies that appeal to customers highly aware of adverse consequences and with subjective norms and a sense of obligation to engage in eco-friendly behaviors will foster guests' intention to select an environmentally responsible hotel.

d. The Importance of Sustainability in the Hospitality Industry

In the hospitality industry, the harmful impact of hotels on the environment has attracted customers’ attention (A. Chen & Peng, 2012; Jones et al., 2014). In the past few decades, guests’ demands for environmentally responsible lodging have been rapidly increased. Undoubtedly, sustainability is regarded as one of the key issues within the global lodging industry (Jones et al., 2014). Considering that today’s customers are increasingly sensitive to ecological matters and are willingly changing their consumption habits, minimizing environmental harms by greening of hotel operations is becoming essential to maintaining competitiveness or obtaining competitive advantages in the lodging marketplace (A. Chen & Peng, 2012; Han & Kim, 2010; Han & Yoon, 2015; Jones et al., 2014; Manaktola & Jauhari, 2007). Existing studies in environmental psychology and consumer behavior have shown that environmental awareness, perceived effectiveness, eco-friendly behavior, and eco-friendly reputation are fundamental
concepts in explicating green consumer behaviors (do Paço & Raposo, 2009; Roberts, 1996; Ryan & Spash, 2012; Schlegelmilch, Bohlen, & Diamantopoulos, 1996; Takács-Sánta, 2007). Nonetheless, little effort has been made to determine how environmental awareness, perceived effectiveness, eco-friendly behavior, and eco-friendly reputation affect hotel guests’ eco-friendly purchasing decision formation or behavior. With the rise of customers’ ecological consciousness, many companies are striving to invent new eco-friendly marketing/service strategies or adopt existing strategies that appeal to the public and their target customers (Chen and Chai, 2010). Hotel greening is believed to be an essential precondition for attracting and retaining an increasing number of pro-environmental customers who prefer and are willing to purchase an environmentally responsible lodging product (Chen and Tung, 2014; Han, 2015; Kasavana, 2008). To acknowledge customers’ green needs when selecting/purchasing/consuming a lodging-related product, hotel managers actively implement various green strategies and engage in green operational practices (Han and Kim, 2010). An environmentally responsible hotel refers to a lodging accommodation that actively implements green management/marketing strategies, follows environmentally friendly guidelines, and engages in eco-friendly practices/activities, abating its harmful impact on the environment (Han, 2015; Han et al., 2010).

**e. Implementing Green Practices in Hotel Operations**

Hotels consume a considerable amount of water, energy, and disposable products due to the nature of their services and functional characteristics, seriously damaging the environment in daily operations. Consumer behavior in the hotel industry also generates negative influences on the environment (Bohdanowicz, 2006; Chen and Tung, 2014). Environmentally responsible hotels seek to make vital green improvements to their structures, significantly diluting their environmental impact (Han and Kim, 2010; Lee et al., 2010). Such pro-environmental lodging operations vigorously implement innovative and effective green practices (e.g., solid-waste reduction, water and energy saving, recycling/reusing) for environmental preservation (Han et al., 2010; Ham and Han, 2013). For instance, many sustainable lodging firms make continuous efforts to identify effective ways to decrease the frequency of changing/washing linens and towels and minimizing the use of non-durable toilet supplies through diverse reduction programs, actively carrying out various recycling plans (Chen and Tung, 2014; GHN, 2013; Kasavana, 2008).
f. Environmentally Responsible Consumer Behavior and Green Reputation

Environmentally responsible consumers are more aware of environmental problems, believe in the effectiveness of green behaviors, engage in eco-friendly activities in everyday life, and actively seek products/services sold by ecologically and socially responsible companies. Environmentally friendly consumer behavior reflects a conscious decision by individuals not to engage in purchase/consumption activity that harms the environment (Chiu et al., 2014; Mobley et al., 2010). Accordingly, researchers generally assert that environmental awareness, perceived effectiveness, eco-friendly behavior in everyday life, and eco-friendly reputation are vital preconditions for environmentally responsible consumer behavior (Chiu et al., 2014; Han et al., 2010; Kim and Han, 2010; Roberts, 1996; Ryan and Spash, 2008). The numbers of individuals who are greatly aware of or concerned about the severity of environmental problems have been rapidly increasing (Chen and Tung, 2014). Such awareness, which may have its basis in personal experiences, others’ experiences, and information from the media, is likely to lead to eco conscious behaviors and green activities/consumption in their everyday lives (Paco and Raposo, 2009). Customers who are aware of green issues and believe in the positive effects of their green efforts and activities, frequently engage in ecofriendly activities in their everyday lives, actively form favorable attitudes toward the environmentally responsible consumption (Han et al., 2010; Kim and Han, 2010), and, ultimately, are more likely to pursue environmentally friendly consumption behaviors (Kalafatis et al., 1999; Kim and Han, 2010; Roberts, 1996).

According to Han and Kim (2010), gaining and boosting an environmentally friendly reputation is becoming more and more imperative to hospitality firms due to the criticality of eco-friendly customers’ decision-making/purchasing to its long-term economic success. A green reputation in the hospitality industry thus is considered central to effectively dealing with customers’ growing demands for eco-friendly products/services.

Previous studies in environmental psychology and green marketing/consumer behavior have asserted the criticality of individuals’ environmental awareness, perceived effectiveness, eco-friendly behavior, and eco-friendly reputation when forming a decision to engage in environmentally responsible purchasing behavior (Paco and Raposo, 2009; Roberts, 1996; Ryan and Spash, 2008; Schlegelmilch et al., 1996; Takacs-Santa, 2007). Consistent with such insistence, previous studies demonstrated the importance of these concepts in determining hotel guests’ environmentally responsible buying intentions. Specifically, environmental awareness
and perceived effectiveness not only induce eco-friendly behavior in individuals’ everyday lives but also significantly affect attitudes toward the behavior. From a practical perspective, eco-friendly hotel operators should vigorously examine the possible drivers behind such essential constructs in the formation of guests’ green purchasing decisions. For example, their marketing focus should be on creating and strengthening the environmentally responsible reputation of their firm through building diverse strategic plans (reputation management). A strong green reputation can be a valuable asset to every hotel business, driving guests’ ecological concerns and business sustainability (Kim and Han, 2010).

g. Creating Favorable Attitudes Toward Ecological Behaviors in Hotels

A favorable attitude towards ecological behaviors in a hotel (such as towel reuse) can be created through advertising and environmental campaigns to help tourists, as hotel guests, notice and recognize the environmental benefits of different ecological practices (Georgescu et al., 2020). Engaging in or managing social media (e.g., tracking and monitoring their firm’s green reputation, becoming an active social media participant, learning trending keywords related to greening, disseminating innovative sustainable technology/strategy in operating/managing hotels, advertising the firm’s green practices), developing competitive positioning, enhancing a pro-environmental business vision as part of an organization wide perspective, and demonstrating that the principles of corporate social responsibility are being widely incorporated as part of the firm’s strategy will be effective ways to improve their reputation. In addition, it is necessary to invest more resources in heightening potential/current customers’ awareness of environmental issues/problems and of the effectiveness of the firm’s eco-friendly efforts in diminishing the environmental impact.

Despite increasing public apprehension about the seriousness of environmental deterioration, many individuals still do not actively engage in ecofriendly behaviors mainly due to environmental literacy (Coyle, 2005; Whitmarsh, 2009). In other words, individuals’ knowledge about how human and ecological systems work and interact and about which pro-environmental actions have the desirable impacts on the reduction of the environmental harms is still low; and they often underestimate the problems (Coyle, 2005; Whitmarsh, 2009). According to Coyle (2005) and Whitmarsh (2009), education generally helps increase such knowledge that eventually improves individuals’ environmental awareness and perception of the effectiveness of their pro-environmental behaviors. Using various resources in hotels,
supporting customers to learn the important facts about the severity of the environmental problems by providing them with educational materials through diverse communication channels will contribute to helping them gain a deeper knowledge. Also, delivering information that shows customers how their behavior changes (e.g., energy conservation, recycling) could lead to a quantifiable decrease in environment impacts and will contribute to enhancing customers’ beliefs about the efficacy/importance of their pro-environmental actions. For instance, advertising can be an excellent place to educate customers (Adams, 2014). Advertising all features and details of eco-friendly lodging products, which are eventually beneficial to the environment and people, along with the seriousness of environmental problems is necessary. Such efforts, which eventually result in the enhancement of customers’ environmental awareness and perceived effectiveness, will increase green behaviors in their everyday lives and attitudes toward green consumerism, and ultimately enhance their decisions to purchase environmentally responsible lodging products.

h. The Growing Importance of Corporate Social Responsibility in the Hotel Industry

As public understanding grows about global warming and climate change, the public, including stakeholders, employees, and customers, expects hotels to act on their understanding. This global trend guides hotels to move in a green direction. CSR is an approach that creates positive impact on society and signals how the firms choose to interact voluntarily with its stakeholders. It is to be recommended to organizations that they should leverage the employee relationship building and outcomes that relates to CSR, the initiatives that support and make employees feel committed to the organization in order to strengthen the relationship between employee and company (Ahmed et al., 2020).

Over the last few decades, concerns related to the environment have progressively escalated (Kalafatis, Pollard, East, & Tsogas, 1999; Laroche, Bergeron, & Barbaro-Forleo, 2001). Consistent with this phenomenon, in the lodging industry, customers’ demands for green establishments have been gradually increasing. As such, marketers in various types of lodging operations have become increasingly proactive in following green practices and developing environmental programs/initiatives (Brown, 1996; Chan & Wong, 2006). With the growing number of customers seeking green operations, being a green hotel can provide a basis for good marketing strategies in that its environmentally friendly practices may help position it differently in the competitive arena (Manaktola et al., 2007). In addition to gaining a competitive edge, differentiating themselves from similar, but non-green operations, and
fulfilling customers’ needs for environmentally friendly hotels, green hotels eventually bring various benefits to the operation (e.g., reductions in energy consumption and operational costs, enhancement of the company’s image, coping with government regulation, and positive public attention) (APAT, 2002; Enz et al., 1999; GHA, 2008; Penny, 2007). Thus, the green hotel business is believed to be a growing niche in the current competitive lodging industry (Manaktola et al., 2007).

*Marketers* at a green hotel should actively find ways to increase environmental concerns (e.g., promoting green campaigns) that potentially contribute to building their favorable attitude toward a green consumption in the long-term. In particular, previous findings revealed that attitude toward a behavior had a greater level of influence on visit intention than subjective norm and perceived behavioral control. This implied that, to enhance hotel customers’ intention to visit a green property, it could be effective for green hotel managers to pay more attention to ways to increase positive attitude. Indeed, generating strong positive outcome beliefs by communicating with their customers through various media would contribute to enhancing attitude. By doing so, customers would gain stronger beliefs that they can be more socially responsible for protecting our environment, and they can dine/sleep in a healthy environment if they stay at a green hotel. According to Kirk (1995), 54% of U.S. travelers are environmentally minded and want to stay at a hotel whose operators show concern about the environment. Consistent with this report, Foster, Sampson, and Dunn (2000) indicated that practitioners in the hospitality and tourism industry are under pressure to be ecofriendly, and one of the main reasons is because of their customers’ increasing demand. Their findings implied that hotels might be able to have a competitive advantage over similar non-green lodging properties if they follow green practices. Thus, *marketers in a green hotel should advertise their active eco-friendly practices* (e.g., energy and water conservation, donation of useable items to charity, hotel recycle bins, etc.) to current and potential customers through media, a tool such as eco/green labeling, or videos throughout their operation. These efforts will help environmentally conscious customers make better-informed purchasing decisions. As showed in González-Rodríguez et al., (2020) article, based on the relevant role of customer CSR awareness, companies take advantage of their communication power to improve their image by means of an effective, transparent, and trustworthy projection of their CSR actions. In marketing literature, papers reveal that many organizations use managerial instruments such as green brand image, which incorporate CSR green practices, to influence favorable customer
behavior towards the firm. In fact, the overall image created through a green brand image is one of the most relevant company intangible assets to influence consumer behavior.

i. Environmental Impacts of the Hotel Industry and the Rise of Green Hotels

As a major trading component in the Tourism industry, a hotel may cause socio-environmental harm at two stages, (1) during construction can be rapid, unplanned, and uncontrolled hotel development via dust, runoff, debris which contaminate the air, water and surrounding environment. (2) during operation, which is the daily activities of a hotel such as sewerage, roads, waste disposal services and resources like water, gas, electricity (Gent et al., 1996). Based on (Bohdanowicz, 2006), the hotel industry is a harmful sector which attributes 75% of its environmental impact to disproportionate consumption of non-durable goods, energy, water and at the same time the potential victim of climate change. The output of its operation not only may lead to pollution problems (air pollution from boilers, water pollution from laundry) but also, increase the volume of solid waste for the local authorities. Since the hotels use a large amount of non-durable goods, waste generation is one the other most harmful impacts which this industry has on the natural environment. A typical hotel consumer is roughly generating at least 1kg of rubbish per day (Pirani et al., 2014) while approximately 50 percent of this waste is recyclable. Therefore, focus on environmental issues especially in the tourism sector has led to increase number of Green hotels (Hsiao et al., 2014). In the past few years, many hoteliers recognized the need to adopt the Green hotel strategy in their operation. Specially, in the lodging industry, the Green shift in hotel guests purchasing behaviors have considerably enhanced the number of hotel companies favoring environmentally friendly practices (Manaktola et al., 2007). Such pro-environmental endeavors by the environmentally friendly hotel associated to meet hotel guests” needs in the marketplace, and have lessened the operational costs by managing the solid wastes as well as saving energy and water.

The following table 2 summarizes the key values of hotels on CSR in the general, economic, social, and environmental categories.
### Table 2: Hotels’ key approaches on CSR

<table>
<thead>
<tr>
<th>Hotel’s approaches</th>
<th>General</th>
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<tbody>
<tr>
<td>− promote green campaigns</td>
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<tr>
<td>− implement green management strategies</td>
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<tr>
<td>− receiving third party certification</td>
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<table>
<thead>
<tr>
<th>Economic</th>
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<tbody>
<tr>
<td>− differentiate from rival companies</td>
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<tr>
<td>− advertising details of eco-friendly lodging products</td>
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<tr>
<td>− invent new eco-friendly marketing strategies</td>
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<tr>
<td>− increase competitive advantages</td>
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<tr>
<td>− CSR activities provide a competitive edge to hotels and help in maintaining a balance between progress and sustainability of environment.</td>
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<tr>
<td>− good publicity, competitiveness, and high guest and employee satisfaction</td>
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<tr>
<td>− cost savings</td>
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<thead>
<tr>
<th>Social</th>
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<tr>
<td>− boosting reputation level</td>
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<table>
<thead>
<tr>
<th>Environmental</th>
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</thead>
<tbody>
<tr>
<td>− minimize harmful impact on environment</td>
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<td>− follow environmentally friendly guidelines</td>
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<tr>
<td>− engage in eco-friendly activities</td>
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<tr>
<td>− save energy and water</td>
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<tr>
<td>− educate guests about their green practices</td>
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<tr>
<td>− carry out various recycling programs</td>
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<tr>
<td>− increase guests positive attitude towards CSR</td>
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<tr>
<td>− manage solid wastes</td>
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<tr>
<td>− offering charging stations for electric vehicles</td>
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<tr>
<td>− special parking spaces for hybrid cars</td>
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<tr>
<td>− advanced energy-saving activities,</td>
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<tr>
<td>− covering the pool to keep warm when not in use</td>
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<tr>
<td>− installing automatic shades that preserve heat</td>
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<tr>
<td>− renewable electricity-generating technologies</td>
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<tr>
<td>− solar photovoltaic panels</td>
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<tr>
<td>− offering reusable glass water bottles, shampoo and soap dispensers</td>
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<tr>
<td>− recyclable and recycled products and local and organic foods</td>
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<tr>
<td>− organic bath products</td>
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<tr>
<td>− local and organic foods</td>
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<tr>
<td>− guest training</td>
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<tr>
<td>− asking for guest feedback on green practices</td>
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<tr>
<td>− beach cleaning</td>
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<tr>
<td>− marine life conservation</td>
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<tr>
<td>− coral rehabilitation</td>
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<tr>
<td>− opportunity to learn about waste separation and sewage treatment</td>
</tr>
<tr>
<td>− visit plant nursery and herbal garden</td>
</tr>
<tr>
<td>− reduce detergent use</td>
</tr>
<tr>
<td>− make vital green improvements to their structures</td>
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</tbody>
</table>

*Source: own edition*
II.6.2. Guests’ perceptions of CSR

a. Green Lodging and the Rise of Eco-Conscious Customers

In the lodging industry, the word "Green" attracts significant interest (Chen et al., 2010; Kim et al., 2010). When discussing a green lodging business, the interchangeable use of words green, sustainable, eco-friendly, and environmentally conscious is very common (Pizam, 2009). There has been an increasing recognition among customers of the environmental effect of hotel operations and growth (Chen et al., 2010; Jones et al. 2014; Pryce, 2001). In recent years in fact, lodging consumers have been highly concerned about the environmental effects of the hotel business (Han et al., 2011; Kim et al., 2010).

Greening a hotel is inevitable in order to satisfy the rising green needs of hospitality consumers and improve their positive intent and action towards the brand (Han et al., 2011; Jones et al., 2014). A major objective of any hotel industry is to enhance the beneficial intention or actions of customers towards a business (Han, 2013; Jani et al., 2013, 2014; McCall et al., 2010; Tanford et al., 2012). Indeed, the value of sustainable business management in attracting and maintaining lodging visitors has driven several hotel operators to develop numerous sustainability policies, services, and recommendations as essential components of their organizational strategies to enhance the good intentions or actions of their guests (Chen et al., 2010; Pryce, 2001).

Environmentalism first started to mushroom worldwide in the 1990s, the so-called green decade during which the rise of green consumers began (Kirkpatrick, 1990). Global warming, ozone pollution and habitat degradation, are examples of environmental issues that are increasingly becoming a concern to consumers. Many people now understand that the environment is directly affected by their buying choices. Consumers, who are environmentally conscious, are more aware of environmental issues. They also believe in the effectiveness of green lifestyles and participate in daily life with eco-friendly behavior. Furthermore, they participate in practices and consciously search products/services provided by businesses that are ecologically and socially responsible. Environmentally friendly customer behavior reflects a deliberate effort by consumers not to partake in environmental-damaging purchasing/consumption practices (Chiu et al., 2014; Mobley et al., 2010). Researchers accordingly note that environmental consciousness, perceived effectiveness, eco-friendly behavior in daily life and eco-friendly reputation are important preconditions for
environmentally conscious consumer behavior (Chiu et al., 2014; Han et al., 2010; Kim and Han, 2010; Roberts, 1996; Ryan and Spash, 2008).

The number of people who are aware of or worried about the seriousness of environmental issues has grown exponentially (Chen and Tung, 2014). Such perception, which could be focused on personal views, the experiences of others and media information, is likely to contribute to eco-conscious attitudes and green activities/consumption in their daily lives (Paco and Raposo, 2009).

b. Understanding Green Consumer Behavior and Its Key Concepts

The research of Georgescu, et al (2020) shows that the habitual process, which refers to how often eco-friendly behaviors are performed in everyday life, is one of the main elements that can explain why travelers make better eco-decisions and behave in environmentally responsible ways. There are some eco-friendly habits in everyday life such as reusing the towel, turning off the lights when leaving a room and turning off the shower/tap water while soaping or brushing teeth—behaviors that are abandoned during a trip.

Customers, who are aware of green issues and believe in the beneficial impact of their green efforts and practices, participate in eco-friendly activities in their everyday lives (Han et al., 2010; Kim and Han, 2010). By consciously cultivating positive attitudes towards environmentally safe consumption, they become more likely to adopt eco-friendly consumption behaviors (Kalafatis et al., 1999; Kim and Han, 2010; Roberts, 1996).

Current environmental psychology and customer behavior researches have demonstrated that environmental consciousness, perceived effectiveness, eco-friendly behavior, and eco-friendly reputation are key concepts in understanding green consumer behavior (e.g., Paco and Raposo, 2009; Roberts, 1996; Ryan and Spash, 2008; Schlegelmilch et al., 1996; Takacs-Santa, 2007). Han and Yoon (2015) found, consistent with such insistence, that their empirical findings showed the significance of these concepts in assessing the environmentally friendly purchasing intentions of hotel guests. In fact, environmental consciousness and perceived effectiveness not only trigger eco-friendly behavior in the daily lives of people, but can greatly influence behavioral attitudes.
c. **Theoretical Frameworks and Pro-Environmental Behavior in the Hotel Context**

A theoretical framework composed of these important variables of green consumerism has long been considered a vital theoretical approach to accounting for environmentally friendly consumer behavior in different contexts (Han et al., 2010; Hofmeister-Toth et al., 2011; Kim et al., 2010; Matthies et al., 2012; Roberts, 1996). However, no effort has been made to evaluate how and to what extent the *eco-friendly purchasing decision-making or behavior* of hotel guests is *influenced by environmental consciousness, perceived quality, eco-friendly behavior, and eco-friendly credibility.*

While each data stream has proven to be beneficial in explaining the *pro-environmental actions of consumers,* no research has compared the hypotheses empirically to identify the superiority of a particular modal. Furthermore, the adequacy of the theories in attempts to fully *explain pro-environmental motive or actions* has also been questioned (Bamberg et al., 2007; Harland et al., 1999; Onwezen et al., 2013). Still, academic attempts have rarely been made to integrate both theoretical dimensions into one systematic conceptual framework. More specifically, they have never been combined to *forecast the pro-environmental purpose and behavior of visitors in a hotel context.* Therefore, we need to understand what *pro-environmental behavior means from guests’ side* and what are the several dimensions and determinants that it involves.

**d. The Role of Attitude and Perceived Behavioral Control in Green Decisions**

Attitude, which can be defined as "the degree to which a person has a favorable or unfavorable evaluation or appraisal of the behavior in question," is the first *significant determinant of behavioral intent* (Ajzen, 1991). It is believed that behavioral attitude is a function of one's prominent beliefs i.e., behavioral beliefs (BB), which reflect the perceived consequences of the behavior as well as his or her assessment of the importance of the consequences i.e., outcome evaluation (OE) (Eagly et al, 1993).

An individual is likely to *determine the advantages and the costs* arising from the behavior while deciding whether to perform said behavior (Cheng et al., 2006). Where the outcomes are positively assessed, a person appears to have a favorable attitude and is more likely to continue in that particular behavior (Ajzen, 1991; Cheng et al., 2006; Lee, 2005). To put it simply, the positive attitude of a person towards a particular behavior enhances his/her determination to pursue that behavior (Ajzen, 1991).
A variety of studies have shown that the intention/behavior of individuals is positively influenced by their self-confidence in their capacity to perform the behavior (e.g., Baker et al., 2007; Cheng et al., 2006; Conner and Abraham, 2001; Taylor and Todd, 1995). However, even if a person has a positive attitude concerning an intended act, findings in these researches indicate that the said person will have little control over behaving in a certain manner and that his or her behavioral intention will be lower if there is a lack of availability of necessary resources (e.g., financial means or time).

e. Impact of Environmental Awareness on Green Hotel Choices

In investigating the recycling behavior of individuals, Chan and Bishop (2013) confirmed that the attitude, subjective norm, and perceived behavioral control of individuals significantly and explicitly affect their recycling intent, triggering actual recycling behavior. Their findings showed the effectiveness of the theory of planned behavior in the decision-making process of hotel guests and showed that the favorable evaluation of guests towards a green lodging commodity, subjective norm, and perceived ease of visiting a green hotel generate a strong intention to stay in a green hotel.

In their recent research on tourists' staying behavior at green hotels, Chen and Peng (2012) also found that the attitude, subjective norm and perceived behavioral control of individuals increase their willingness to stay in a green hotel when doing tourism activities. Their empirical findings also revealed that visitors with adequate knowledge of green accommodation operations develop strong intention to come if they are confident that they are financially and physically capable and if they have a favorable attitude towards green hotels, whereas those with poor environmental knowledge are likely to depend on the advice of others when selecting a green hotel commodity. Many hotel guests are now mindful of the environmental damage (e.g., pollutants emitted into the air, water, and soil) and the waste/harming of environmental resources generated by hotels (e.g., unnecessary use of non-durable goods, electricity, and water). Therefore, they opt for accommodations that adopt eco-friendly standards (FALK, 2002; Manakota et al., 2007).

Chen and Tung (2014) found that consciousness of environmental concerns, which is known to be the general attitude of individuals to protect the environment, plays a critical role in generating attitudes towards the pro-environmental behavior of hotel guests, subjective norm, and perceived behavioral influence in establishing the desire to visit green hotels. In order to minimize the appeal of alternative non-green hotels, it is important for green hotel practitioners
to improve the degree of reputation, image, and service/product quality of green lodging companies to be equivalent or even superior to those for non-green lodging properties.

f. Emotional Drivers and Quality Considerations in Green Purchasing Decisions

Over the past several decades, environmentalism has been an important issue because of the damage resulting from the use of various disposable products, environmentally unfriendly production processes, and environmental disasters (Easterling et al., 1996).

People have become aware of the fragility of our environment and the need for preservation of natural resources; thus, in recent years, increasing numbers of individuals with environmental concerns identify themselves as environmentalists engaging in environmentally friendly activities (Donaton et al., 1992; Kalafatis et al., 1999; Krause, 1993; Laroche et al., 2001; Manaktola et al., 2007).

While people recognize the personal inconvenience of Environmentally Friendly Activities (EFA) (e.g., recycling activity or environmental purchasing), individuals who perceive the importance of EFA concerning ecological issues are actively engaged in those types of behaviors (Kalafatis et al., 1999; Laroche et al., 2001; Little, 1993). These people (green customers) are willing to change their buying behaviors in a more ecologically favorable way (e.g., avoidance of disposable products) and behave in an environmentally friendly fashion in their everyday lives (e.g., recycling activity), thus sacrificing convenience, accepting lower levels of performance in ecofriendly products, and even paying extra for the products (Kalafatis et al., 1999; Laroche et al., 2001; Manaktola et al., 2007).

While customers who do not engage in EFA to feel environmental problems will resolve themselves, those who are engaged as eco-friendly customers frequently believe our ecological situation faces serious problems that need corrective action and strongly feel they should do something for the protection of the environment (Banerjee et al., 1994; Webster, 1975). Given their perceptions about the rigorousness of environmental problems, such individuals’ EFA affects their purchasing behavior (Laroche et al., 2001; Webster, 1975).

Guests evaluate a green hotel’s affective and overall images more on the basis of quality attributes than on the basis of value. It is presumed that the evaluation of detailed quality attributes influences image assessment more strongly than the broad evaluation of value by the trade-off between benefit/quality and price/sacrifice. Guests’ feelings and emotions are involved as much as cognition in determining an overall green hotel image, as they are
increasingly concerned that their future generation’s life would be in danger because of climate change. Miller (2003) illustrated this concept by describing how green consumers are most likely to purchase products that are of benefit to them as well as to the rest of the world, rather than just to the rest of world. Organic food is a good example to illustrate selfish altruism as a major motive for green consumerism. The sales revenue of organic food has been rapidly growing, since consumers perceive that this product group directly benefits them by offering nutritional and health advantages. A study by Cozzio et al., (2020) showed that effort and passion for creating a food offering that is in the best benefit of customers are successfully communicated to guests. For instance, displaying the picture of the field and the farm where the vegetables are grown may instill a similar sense of love able to persuade tourists. Moreover, the ability to visit the farm where vegetables are grown is likely to increase the trustworthiness of the message and the perceived behavioral control.

g. **Green Hotels: Consumer Perception and Willingness to Pay**

In the context of a green hotel, findings showed that green hotel guests were willing to spread positive recommendations and revisit the green hotel, whereas they indicated a relatively lower willingness to pay more for a green hotel. This implies that guests tend less to commit to a monetary sacrifice for the green hotel, although they pay growing attention to environmental issues, since they believe paying extra would not provide an immediate benefit for them (Jin-Soo et al., 2010).

A functional positioning strategy alone cannot guarantee the success of green positioning; because competitors can easily copy functional positioning, hotels would not be differentiated from their competitors (Aaker, 1996). The major motive for guests to select a green hotel is to achieve the sense that their purchase decision contributes to saving the planet and leaving a green environment for their children.

Hotels that are looking for implementing environmentally friendly policies and practices should consider their employee's knowledge, awareness, attitude, and behavior as implementation of new policies in organization with employees who are unwilling to change their behavior could result in turnover of employees and can reduce the success of organization.

Today, many individuals realize that their purchasing behaviors can influence the environment directly (Lee et al., 2010), and thus, the intention to visit a green hotel can be regarded as a behavior that is derived from the intention to benefit the environment (Stern, 2000). These consumers are likely to purchase environmentally friendly hotel products and services over
other alternatives (Laroche et al., 2001). Consistent with this phenomenon, consumers’ demand for green hotels has increased (Han et al., 2010). Therefore, understanding a green hotel consumer’s decision-making process is essential in developing effective marketing strategies. Given the growing concern for the natural environment and the demand for eco-friendly products in the lodging industry, understanding consumers’ decision-making processes with respect to their intentions to visit green hotels is important to the field of hospitality service.

Previous studies have also revealed that consumers’ willingness to consider environmental aspects in product preference formation and purchase intentions is at the expense of any personal benefits, such as the cost, convenience, and product specificity (Van Dam et al., 1994). Thus, research into the specific consumers’ environmental concerns about lodging products and services is highly desirable.

h. Understanding Green Consumer Behavior and Attitudes

Consumer behavior is a study about how individuals make decision to spend their money, time and effort regard in the consumption of products and services. Green behavior is a controversial and complex subjective which has attracted the attention of scholars of various fields of studies in the past three decades (Nezakati et al., 2015). Bagozzi and Dholakia (2006) examined antecedents and purchase consequences of social intention and behavior. Their empirical findings indicated that positive and negative anticipated emotions are important factors in generating customers’ social intention and behavior.

Eagly and Chaiken (1993) indicated that attitude is evaluative reactions to conducting instrumental behaviors and is thought to reflect predispositions to respond in a positive or negative manner to a specific behavior. This attitude, which reflects reasons for particular actions, is often automatically elicited when an individual is exposed to the specific action or thinks about it (Bagozzi et al., 2003). Past behavior, which has often been utilized as a predictor of intention (Bamberg et al., 2007; Perugini et al., 2001 ), refers to automatic behavior triggered automatically by the existence of relevant environmental cues (Perugini and Bagozzi, 2004). According to Ouellette and Wood (1998), past behavioral frequency enhances intention for future behavior in that “people are likely to form favorable intentions about acts they have frequently performed in the past”.

Green activity/behavior is frequently regarded as an ecofriendly habit (Chan et al., 2014; Chan and Hawkins, 2010). For example, many individuals consider energy-conservation activities in their daily lives (i.e., putting computer into sleep mode, turning off the lights when leaving
a room/bathroom/living room) as green habits (Chan et al., 2014; Chan and Hawkins, 2010). These eco-friendly habitual behaviors are believed to be one of the main factors to explain environmentally significant consumption behaviors (Klöckner et al., 2004; Laroche et al., 2001). The integration of the past behavior as a determinant of intention significantly increased the prediction power of many theoretical models related to pro-environmental behaviors (Bamberg et al., 2007; Han et al., 2010).

Environmental attitude today is defined as the collection of beliefs, affects, and behavioral intentions held by someone regarding environmentally related activities (Milfont et al., 2004). Attitudes strongly influence behavior and thus are essential to consumer behavior research (Ajzen & Fishbein, 1980; Arcury, 1990; Follows & Jobber, 2000; Kotchen & Reiling, 2000). Individuals’ eco-friendly behaviors in their everyday lives are a significant constituent of the conceptual framework illustrating their pro-environmental purchasing decisions and behaviors.

i. Factors Influencing Green Hotel Choice and Consumer Expectations

One of the reasons why consumers’ intentions to visit green hotels have received considerable attention is that they have become more aware of the importance of environmental problems and are interested in purchasing eco-friendly products (Chan, 2013). The causes of these negative effects include the generation of huge amounts of waste, consumption of vast quantities of non-recyclable products, and the use of substantial amounts of water and energy (Bohdanowicz, 2006; Chan, 2005; Lee et al., 2010). Despite this increasing interest in consumers’ green behaviors, relatively little attention has been paid to identification of the important factors that influence purchase decisions regarding green hotels.

Slevitch et al. (2013) proposed that consumers’ green behaviors relate particularly to self-actualization, which ranks highest in Maslow’s hierarchy of needs. According to these authors, self-actualization can be achieved by doing something that is beneficial to society as a whole, thereby meeting one’s need for intrinsic growth. Therefore, as more people realize that their purchase decisions influence the environment directly, it is essential in any investigation to consider the behaviors of green consumers that are related specifically to individual factors, such as values, beliefs, and norms.

There is growing evidence for the existence of a strong social consciousness that has a direct influence on consumers’ purchase and post-purchase behavior intentions (Domina and Koch, 2002; Ogle et al., 2004; Ibtissem, 2010). Behavioral intentions are considered to be crucial factors in explaining consumers’ behaviors, because as long as an individual has a strong
intention to perform a certain behavior, it is likely to be performed (Ajzen, 1991). Indeed, Ajzen (1991) wrote that individuals’ intentions to behave in a certain way become even stronger when they believe their family, other relatives, friends, and co-workers will value a particular behavior.

Previous studies have shown that consumers’ concerns about the environment can also mean that they are more cautious about how firms engage in green practices. For consumers who choose a green hotel over a conventional hotel, the assurance that their chosen hotel engages actively in the preservation of the environment can be very important. In this sense, the degree of trust consumers have in a green hotel can influence their purchasing decisions (Gefen and Straub, 2004; Chen and Chang, 2013).

j. Consumers’ Commitment to Green Hotels and Their Expectations

In the 2011 Global Online Environment and Sustainability Survey, Nielsen (2011) found that a majority of consumers around the world (83%) found it important for companies to implement programs that improve the environment, whereas 22% said that they would pay more for an eco-friendly product. According to a study by the International Hotels Environment Initiative and Accor, 90% of hotel guests would prefer to stay in a hotel that cares about the environment (Mensah, 2004). Understanding people’s environmental values, attitudes, and intentions has become increasingly important as environmental issues have developed into a central concern of policymakers and businesses (Barber, 2010; Bazoche et al., 2008; Ottman, 2011). Since the early 1990s, more than 75% of the population used environmental criteria regularly in their purchasing decisions (Peattie, 1992).

A recent survey (TripAdvisor, 2007) assessing travelers’ levels of commitment to the environment found a large number of respondents continuing their green behavior while traveling. Two-thirds considered environmental measures in the travel industry make a difference, whereas 78% are willing to forgo daily hotel room service activities such as changing the sheets and towels.

Generally, the factors that may affect the consumers’ behavioral intention toward the choice of environmentally friendly products or services can be classified in two groups, internal and external factors. Attitudes, value, knowledge, and personal differences of consumers as well as their demographical contexts including financial situation, educational level, gender, marital status, education are considered internal factors while the political, cultural, social expectation, environmental training, advertising can be considered as external factors. Both factors may
influence consumer environmental behavior directly or indirectly in a positive or negative trend (Manaktola & Jauhari, 2007). Culture is a value, which has some persistence through time and influences an individual’s actions. Therefore, due to a difference in basic value orientations, individuals from different cultures find themselves to differ from each other. Individuals with values that are deeply rooted in their culture affects their specific product attributes. Regarding Environmental Responsible Practices (ERP), culture would influence individuals’ awareness and behavior toward environmental issues (Fineman & Clarke, 1996). Cespedes-Lorente et al. (2003) investigated environmental adoption from a stakeholder approach. Their study provides evidence of the impact of multiple environmental pressures on hoteliers’ intentions to adopt ERP and confirms the need to investigate ERP issues from a multi-stakeholder approach.

In their exploratory study, Han and Chan (2013) wrote that although consumers have a general preference for staying in hotels that adopt green practices, not all of them are willing to pay more for the environmental practices in a green hotel. They found that while some studies reported that most of the respondents were willing to pay extra for staying in a green hotel, other studies pointed to the opposite conclusion. One study revealed that the majority of the consumers thought that a green hotel room should cost the same or even less than one in a hotel that does not have green practices (Ogbeide, 2012).

According to Watkins’s (1994) study, the environmentally oriented attributes of hotels that may influence consumers’ decision-making include recycling bins, energy-efficient lighting, changing sheets only when requested, and turning off lights in unoccupied guest rooms. The practices were found to be well received by consumers (Millar & Baloglu, 2011). A study was conducted to investigate consumers’ perceptions of energy-saving manipulations in green hotel rooms. Results showed that consumers were very supportive of these practices (Susskind & Verma, 2014). Selected attributes such as refillable soap and shampoo dispensers, and low flow showerheads were not perceived favorably (Kasim, 2004; Millar & Baloglu, 2011). Consumers perceived these practices as being less sanitary and comfortable (Millar & Baloglu, 2011). While consumers appreciate the contribution green hotel practices make to improve the environment, they do not want to compromise on service quality or living comfort.

Han and Chan (2013) interviewed 15 Chinese tourists and 15 English-speaking tourists from overseas. Their study results showed that, first, interviewees were in general knowledgeable and supportive of green practices in hotels. Second, energy and resources saving ranked top on interviewees’ perceptions of green hotels. The result is consistent with a previous study that
consumers and other stakeholders expect green hotels to work on energy efficiency, waste diversion, and water conservation (Heisterkamp, 2009). Third, interviewees perceived that the environmental practices of green hotels benefit both the environment and hotel guests. Interviewees perceived planting trees and setting up smoke-free areas to be their favorite green practices. This suggests that interviewees are concerned about their own health during travel. Fourth, there were mixed views about the necessity of environmental publicity in a green hotel. Fifth, a majority of the interviewees were willing to pay higher rates for green hotel rooms. The study found that consumers in general were supportive of green practices as well as green hotels. They most frequently mentioned saving energy, use of environmentally friendly materials, and avoiding single-use consumables as the attributes of a green hotel. Interviewees in general showed appreciation of most of the environmental practices in green hotels and found them effective in protecting the environment. Staying in a green hotel was perceived to benefit both the environment and hotel guests. The most frequently mentioned negative attributes of staying in a green hotel were premium price, lower comfort level, and inconvenience. A majority of the interviewees were willing to pay higher rates for green hotel rooms to support environmental protection.

k. Mismatch Between Tourists’ Environmental Awareness and Actual Choices in Hotel Selection

Using a survey on tourists representing international and domestic markets, Kasim (2004) has attempted to address the issue of consumer pressure for Business socio-environmental responsibility (BSeR) within the hotel sector to see if tourists care about socio-environmentally friendly hotels in Penang. Interestingly enough, although it was clear that foreign tourists were more “enlightened” in environmental behavior (shown by their home environmental activities), they were not necessarily inclined to choose environmentally friendly hotel room attributes (preferring non-environmentally friendly options such as individual soap cakes, fresh towels and air conditioning compared to the alternatives given). In addition, they were not inclined to pay more in favor of a hotel’s socio-environmentally friendly attributes. The propensity towards responsible attributes (local culture, local cuisine, happy, friendly, and knowledgeable staff) seemed to depend on how relevant (direct? indirect?) the attributes were to the quality of their holiday experience. Those that have indirect effect (conservation effort, employment of local, certification, environmental image) were not perceived as important. On a positive note, a general awareness (indicated by more respondents choosing “important” and “very important”
compared to “less important” and “not important at all” on most of the statements) about the importance of environmental and social attributes is quite evident. However, the awareness is not matched by the propensity to prioritize socio-environmentally friendly attributes in selecting. This is apparent by their hesitance to switch hotel or pay a higher price in favor of more environmentally and socially responsible hotels. A hotel’s management (for example ISO 9000) or environmental (for example ISO 14001) certification status also fails to score on tourists’ priority lists. In summary, it seems that tourists understand the importance of many environmental and social issues. However, their knowledge does not necessarily translate into action. In other words, tourists are still not “caring” enough to use socio-environmental issues as the basis of their hotel choice. They are reluctant to forgo their comfort by choosing environmentally friendly products and they do not prioritize hotel attributes that do not directly affect their quality of stay. They are also hesitant to switch hotel if the hotel is not socio-environmentally responsible. Finally, they refuse to pay more for a hotel that demonstrates socio-environmentally friendly behavior.

1. The Complex Relationship Between Green Practices and Guest Satisfaction in Hotels

Previous studies have shown that most of the responses about green practices are positive, but the relationship between the perception and actual acceptance of green hotel practices is complicated. On one hand, Lee et al. (2010) show that a green hotel image positively affects customers’ perceptions, increasing guests’ revisit intention for a future stay. Similarly, Kasim (2004) reveal that the majority of tourists are willing to accept hotels’ green initiatives, such as water conservation, recycling, and energy conservation system. Furthermore, if hotel guests who have greater concern about environmental issues, they are more willing to pay premium to green practices in general (Kang et al., 2012). On the other hand, Manaktola and Jauhari (2007) found contradictory results that guests wanted to participate in green practices but were not prepared to sacrifice the convenience or comfort during their stay. Forty percent of their respondents agree that hotels, rather than guests, should pay 50–100% of the cost of green practices. Moreover, even though many respondents were willing to conserve water, they did not accept a low-pressure showerhead in the rooms because they did not feel they are directly responsible for the cost of the water (Ogbeide, 2012). Moreover, it is found that although tourists are aware of the green practices of hotels, these practices are not an important consideration in their hotel selection. In other words, when selecting hotels, tourists do not consider green practices as critical as other hotel attributes, such as price, location, cleanness, etc. (Manaktola and Jauhari, 2007).
In 2018, Yi et al made a content analysis about online reviews about the top 10 green hotels by TripAdvisor. They concluded that hotel guests agree with the purposes of hotels’ green practices, but hotels should find optimal points of service encounter for their green practices to minimize guest complaints. Moreover, many reviewers in this study believed that green hotels at least should maintain proper water pressure and explain their green practice policies. In addition, some guests responded negatively because they felt that hotels were trying to pass on the environmental responsibility to them. The findings show that hotel guests are happy with green practices and that green certification is the most well recognized attribute among the green practices in general. However, there is still a discrepancy between the guests and hotels on how green practices should be implemented and managed. Hotel guests want to have adequate water pressure, comfortable room temperature, and proper dining service. For such reasons, hotel green practices should be implemented in two different ways to reduce guest complaints: functional aspects and emotional aspects (Hartmann et al., 2005). Functional aspects are based on the physical advantages of green products compared to those of conventional products. Emotional aspects could be expressed by a rational persuasion process in which the consumer’s knowledge and consciousness of environmental issues are supplied by the consumer’s educational needs (Stone et al., 1995).

Table 3, below, summarizes the most important CSR attributes in guests' perceptions.
### Table 3: Guests’ key perceptions on CSR

<table>
<thead>
<tr>
<th>Guests’ perceptions</th>
<th>General</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>- aware of the fragility of the environment</td>
</tr>
<tr>
<td></td>
<td>- need for preservation of natural resources</td>
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<td></td>
<td>- seek pleasure, luxury and comfort in their hotel stay</td>
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<tr>
<td></td>
<td>- increasing ethical behaviors towards paying visitor fees</td>
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<tr>
<td></td>
<td>- customers expect a fulfilment of the ethical and environmental practices and therefore that the services provided satisfy their concern of environmental issues beyond expectations</td>
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<tr>
<td></td>
<td>- intention to make positive recommendations to others</td>
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<tr>
<td></td>
<td>- more concerned about their health</td>
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<td></td>
<td>- intention to revisit the hotel</td>
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<td></td>
<td>- demand for green hotels had increased</td>
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<tr>
<td></td>
<td>- sacrifice convenience</td>
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<tr>
<td></td>
<td>- realize that their purchasing behavior can influence the environment directly</td>
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<tr>
<td>Economic</td>
<td>- pay extra for green products/services</td>
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<tr>
<td></td>
<td>- tend less to commit to a monetary sacrifice</td>
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<tr>
<td></td>
<td>- intention to revisit green hotel</td>
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<tr>
<td></td>
<td>- spread positive recommendation on green hotel</td>
</tr>
<tr>
<td></td>
<td>- willingness to pay a premium price</td>
</tr>
<tr>
<td></td>
<td>- willing to change buying behaviors to a more ecologically favorable way</td>
</tr>
<tr>
<td>Social</td>
<td>- Strong social consciousness</td>
</tr>
<tr>
<td></td>
<td>- believe their family, other relatives, friends, and co-workers will value a particular behavior</td>
</tr>
<tr>
<td>Environmental</td>
<td>- accept lower levels of performance in ecofriendly products</td>
</tr>
<tr>
<td></td>
<td>- cotton towel and linens</td>
</tr>
<tr>
<td></td>
<td>- non toxic cleaning products</td>
</tr>
<tr>
<td></td>
<td>- organic food</td>
</tr>
<tr>
<td></td>
<td>- non-chemical-base amenities</td>
</tr>
<tr>
<td></td>
<td>- fresh air</td>
</tr>
<tr>
<td></td>
<td>- eco-friendly habits in everyday life such as reusing the towel, turning off the lights when leaving a room and turning off the shower/tap water while soaping or brushing teeth—behaviors that are abandoned during a trip</td>
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<tr>
<td></td>
<td>- low-flow shower head</td>
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<tr>
<td></td>
<td>- dual flush toilets</td>
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<tr>
<td></td>
<td>- guests were less willing to tolerate weak water pressure</td>
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<tr>
<td></td>
<td>- energy-saving climate</td>
</tr>
<tr>
<td></td>
<td>- lighting controls in the room</td>
</tr>
<tr>
<td></td>
<td>- master switch that cuts off electricity in a room</td>
</tr>
</tbody>
</table>

*Source: own edition*

#### II.6.3. Similarities and differences between guests’ perceptions and hotels’ values

In general, both hotels management and guests are aware of the fragility of the environment and the importance of engaging in CSR activities. However, though the demand for sustainable hotels is rapidly increasing, the hotels need time to find suitable CSR strategies to implement and go through all the changes that need to be made in the operative as well as the strategic level while satisfying their customers’ needs.
The similarity from the economic side is that the hotels work on advertising details of eco-friendly products. They invent new eco-friendly marketing strategies. By creating good publicity, they seek competitiveness and high guest satisfaction. In return, the guests will spread positive recommendation on green hotels. Moreover, they will change their buying behaviors to a more ecologically favorable way and will have intentions to revisit the green hotel. However, when it comes to paying for the hotel services, the guests are divided in two contradictory attitude categories. While some studies show that guests are willing to pay more for green and responsible services, other studies found that guests do not see the need for these services to cost more. These two different attitudes make it a challenge to the hotels as their economic goal is to increase competitive advantages, ensure high guests and employees' satisfaction and save costs at the same time as generating higher financial success.

From the social category, both hotels and guests want to have a good reputation and image in the society.

The common environmental points between hotels and guests are only related to the basic activities like using organic food and non-toxic products and save energy and water by turning off the lights in empty rooms or reuse towels and bed linen. The difference between the hotels' approaches and the guests' attitude, however, is that hotels seek to find as many strategies as possible while guests' environmental knowledge is limited. Indeed, the guests only think about the basic responsibility acts like organic food, limit the reuse of towels and bed linen, turning off the shower/tap while soaping or brushing teeth and turning off light in empty spaces. The hotels, from their side, seek to find more elaborate activities, like how to manage solid waste, and more strategies to save water and energy on a bigger level than the individual one. Furthermore, and like in the economic side, the attitude of the guests is once again contradictory from a person to another. Indeed, while some people accept lower levels of performance in ecofriendly services and products (e.g. weak water pressure), others abandon their eco-friendly habits of everyday life when visiting hotels as they see their hotel stay as a holiday worthy of all the comfort and luxury possible.
III. METHODOLOGY AND FINDINGS

III.1. Research framework
The purpose of this research is to enhance the tourism sector, specifically the hospitality industry, in Tunisia. As a vital component of the Tunisian economy, hotels of various types continue to flourish. However, sustainability and environmental concerns have only recently begun to gain attention among tourism and hospitality professionals. Through this research, I aim to foster ecological knowledge and awareness in the sector while also contributing to the available research data on Tunisia's tourism and hospitality industry for future researchers. There is currently a significant gap in available materials and data on this subject. As a Tunisian who has worked in various hotels across the country and observed professionals' behavior, I have found it challenging to obtain accurate information and data from them. Consequently, I am committed to uncovering as much information and real-world facts as possible regarding hotels' sustainability practices. This research will also enable me to expand my understanding of behavioral intentions towards sustainable hotel development, as well as the impact of guest awareness of responsible concepts on the adoption of sustainable operations in the hotel industry. To further bolster my research, a similar study will be conducted in Hungary. The findings from both countries will be used in a comparative analysis, which will help me develop robust suggestions and solutions for hospitality industry professionals in Tunisia.

Figure 4: Research model
Source: own edition
III.2. Research questions

Based on my research model (figure 4), I formulated one main research question, which I divided into further sub-questions based on my secondary research. The research question was formulated as follows:

\( Q \)- What attributes should a CSR strategy contain based on hotels’ approaches and guests’ perceptions?

To obtain a better understanding of the main question, we should look for answers to the following questions:

- S.Q.1. What CSR attributes do hotels use in both their strategic and operative levels? *(netnography of websites)*
- S.Q.2. To which CSR aspects of visited hotels do guests refer in their reviews and comments? *(netnography of TripAdvisor)*
- S.Q.3. What are the CSR attributes preferred by hotels’ management? *(q-method + interviews)*
- S.Q.4. Which CSR attributes are preferred by guests? *(q-method)*
- S.Q.5. Are there any differences between hotels management based on socio-cultural backgrounds?
- S.Q.6. Are there any differences between guests perceptions based on socio-cultural backgrounds?

III.3. Sampling

III.3.1. Hotels

For the hotels, I will use those who got the Tunisian Ecolabel in Tunisia and those who got the Green Award in Hungary. I will also use unlabeled individual starred hotels in both countries. Finally, for the comparative study, I will use common chain hotels in Tunisia and Hungary with their own sustainable certification.

*a) Tunisian Ecolabel*

2017 has been proclaimed International Year of Sustainable Tourism for Development by the UN and Tunisia became a signatory of the African Charter for Sustainable and Responsible Tourism at COP22 (*COP22* was a UN conference on climate change held in Marrakesh (Morocco) in 2016).
The Tunisian Government and more precisely the Tunisian Ministry of Tourism and the Tunisian Ministry of Environment introduced the Tunisian Ecolabel certification in 2009. The awarding system of the Tunisian Ecolabel is a voluntary certification system under which the Ecolabel is awarded after verification of the conformity of the product to a set of technical and ecological criteria throughout its life cycle. The "Ecolabel" certification offers the company a better visibility and competitiveness of its products / services through credible information dedicated to consumers, a better management of the environment through a rational use of natural resources and a reduction of its impacts on the middle (Institut National de la Normalisation et de la Propriété Industrielle, 2019).

To help companies certify their products / services, the International Centre for Environmental Technologies of Tunisia offers support programs provided by specialized experts. For the hospitality sector, the criteria aim to limit the main environmental impacts of the three phases of the service life cycle (purchasing, service provision, waste), thus promoting more responsible tourism. In particular, they aim to reduce energy consumption as well as water consumption. They also aim to optimize waste management, promote the use of renewable resources and less harmful substances for the environment and promote environmental communication and education (Ecolabel Tunisien GRECO, 2009).

In order to help and push the hotels to get the Ecolabel, in September 2005, the Tunisian Government launched the Hotel Improvement Program (HIP), a program that is distinguished by a coherent and forward-looking vision, as well as a strategic dimension. This program is essentially aimed at improving the level of quality, competitiveness and performance of the hotel product.

The HIP has two components:

- A "diagnostic / upgrade plan" mission whose purpose is to position the hotel in its internal and external environment, to identify its strengths and weaknesses and to identify actions to be taken to improve its performance and strengthen its competitiveness.
- An investment grant to encourage hoteliers to modernize their establishments on the one hand and to call on expertise and advice to help them implement the required actions (intangible component of the investment).

However, after a few years, the program failed and the Tunisian Ecolabel was canceled.
b) Hungarian Green Award

The Hungarian Hotel and Restaurant Association has been awarding the Green Hotel Award every two years since 1993. Hundreds of hotels have been awarded for more than 20 years, and now there are hotels that can use the "evergreen" logo continuously without having to renew it every two years (Kóródi, Horváth, 2012). The purpose of the program is to protect the environment and to encourage Hungarian hotels to be "green". It is important to note that the program has collected only environmentally sustainable activities within CSR and evaluated hotels in the following eight areas: information, energy, water, sewage, waste management, ozone layer protection, green purchasing, green office (HH&RA, 2019).

III.3.2. Guests

According to Zengin et al. (2018: 177), consumer awareness on environmental issues has increased over the past few decades, leading to an important gain in businesses' green marketing efforts. In their work, they state that consumers, today, seek to buy a green, environmentally friendly product. Other studies also showed that when consumers are becoming increasingly concerned about sustainability and the environment, it will be reflected in an increase in purchases of green products (Coleman et al., 2006; Elgaaied, 2012; Lu et al., 2013; Mainieri et al., 1997; McKay, 2010; Mostafa, 2006; Peattie, 2010; Royne et al., 2016; Trivedi et al., 2015). Hence, the effort made by businesses to present eco-friendly products, attract green consumers and build strong relations with them. However, other studies have shown that even though a person claims to be green, it does not ensure that they will purchase environmentally friendly products (Mainieri et al., 1997; Royne et al., 2011).

Young et al., (2012) showed the different behaviors of generations according to events that happened during their coming-of-age years. Millennials came of age during a time of environmental awareness (Delafrooz et al., 2014). For this research, I chose to study the perceptions of generation Z guests.

III.4. Methodology and findings

III.4.1. Netnography

a) Introduction to Netnography

Netnography is a qualitative research method that involves the study of online communities and their cultures. This research method is particularly well-suited for exploring the behavior, preferences, and perceptions of individuals in various contexts, such as consumer behavior, social media usage, and online reviews (Kozinets, 2002). In the following sections, we will
discuss the key features and benefits of netnography as a research method, drawing on examples from previous studies and comparing it to other qualitative research methods.

b) Origin and Development of Netnography

Netnography was first introduced by Kozinets (1998) as a response to the growing importance of online interactions and communities. The method has since evolved and expanded to include various forms of online data collection, such as content analysis, participant observation, and in-depth interviews conducted through digital channels (Kozinets, 2010). The rise of social media platforms, online forums, and review websites has further increased the relevance of netnography as a research tool, as these platforms offer rich and diverse sources of data (Bartl, Gouthier, & Lenker, 2013).

c) Key Features of Netnography

1. Unobtrusive Data Collection

One of the main advantages of netnography is its unobtrusive nature, which allows researchers to collect data without directly influencing or disturbing the online community under study (Kozinets, 2002). This is particularly relevant in the context of online reviews, where individuals are more likely to express their genuine opinions when they do not feel observed or judged by the researchers (Langer & Beckman, 2005).

For example, in a study by Mkono and Tribe (2017), netnography was used to investigate tourists’ perceptions of wildlife tourism experiences. By analyzing online reviews, the researchers were able to identify several key themes, including concerns about animal welfare and the importance of educational experiences. The unobtrusive nature of the data collection allowed for the emergence of these themes without the influence of the researchers, thus providing a more authentic insight into tourists’ perceptions.

2. Contextualization

Netnographic research provides a rich context for understanding online behavior and perceptions, as it takes into account the specific online environment in which the data is generated (Kozinets, 2010). This is important because online interactions can be shaped by various contextual factors, such as platform-specific norms and the presence of moderators or influencers (Helm & Jones, 2010).
For instance, in a study by Coursaris, van Osch, and Balogh (2016), the authors used netnography to examine the influence of online health communities on individuals' health-related decisions. By considering the role of community moderators and the unique features of the online platform, the researchers were able to gain a more nuanced understanding of how the online environment influenced users' health-related choices.

3. Adaptability

Netnography is highly adaptable and can be applied to a wide range of research questions and online contexts, from exploring consumer preferences to understanding social and cultural dynamics within online communities (Bartl et al., 2013). This adaptability is particularly valuable in the rapidly evolving digital landscape, where new platforms and trends emerge constantly (Kozinets, 2010).

For example, Vásquez (2014) used netnography to explore the role of online reviews in shaping guests' perceptions of hotels. By analyzing data from multiple online platforms, including TripAdvisor and Yelp, the researcher was able to demonstrate the adaptability of netnography in capturing diverse perspectives and sources of data.

4. Data Richness

Netnography allows researchers to access a wealth of data, including textual, visual, and audio content, that can be used to address research questions from various angles (Kozinets, 2010). This richness of data can provide valuable insights and facilitate a more comprehensive understanding of the research context (Bartl et al., 2013).

For instance, Kozinets et al. (2014) used netnography to study consumer-generated media in the context of marketing communications. By examining various forms of online content, including blog posts, videos, and social media posts, the researchers were able to gain a multifaceted understanding of the ways in which consumers engage with marketing messages in the digital space.

d) Comparison with Other Qualitative Research Methods

Netnography shares some similarities with other qualitative research methods, such as ethnography and content analysis. However, there are several key differences that set it apart:

1. Focus on Online Data: Unlike traditional ethnography, which primarily relies on face-to-face interactions and observations, netnography focuses on the analysis of online
data (Kozinets, 2002). This makes it particularly well-suited for exploring the behavior and opinions of individuals in the digital space (Langer & Beckman, 2005).

2. Rapid Data Collection: Netnographic research can be conducted relatively quickly and efficiently, as it often involves the analysis of existing online data (Kozinets, 2010). This stands in contrast to methods such as interviews or focus groups, which can be more time-consuming and resource-intensive (Bartl et al., 2013).

In the context of this research, these key features of netnography can be leveraged to explore the CSR attributes of hotels and the aspects that guests refer to in their online reviews. By considering the unobtrusive nature, contextualization, adaptability, and data richness of the netnographic approach, we may yield valuable insights into the factors that shape hotels' CSR strategies and guests' perceptions thereof.

III.4.1.1. Analysis framework
The first step in analysing the CSR content on the website and the TripAdvisor feedbacks was to collect the categories previously used in the research on this topic and to develop a proprietary category system (Table 1). Yi et al. (2018) analysed reviews of top green hotels on TripAdvisor, 737 of the 7,370 comments had 'green' feedback, which was largely positive. The guests highlighted the reflective roofing system, the rainwater treatment system and the green training of the guests. De Grosbois (2012) examined the websites of the 150 most popular hotels in the world for CSR communication in 5 topics: environmental goals, quality of employment, diversity and accessibility, social and community well-being and economic well-being. He noted that many hotels report their commitment to CSR, but few initiatives are reported on their websites and their results are not very well documented. Ettinger et al. (2018) examined the website and the feedback from TripAdvisor of 47 Austrian CSR certified hotels, using De Grosbois (2012) categories. Jogdan and Sawant (2018) analysed online CSR reports from four hotel groups in India with qualitative content analysis interpreted in eight major categories. Among the CSR initiatives, energy, waste and water management, sustainable development, diversity and inclusion, community well-being and environmental awareness were the most mentioned activities, so they typically prefer environmental CSR. While CSR linked to the development of tourism, as heritage preservation is overshadowed. Millar and Baloglu (2008) conducted a consumer survey of 12 green items in hotels, which found that towel replacement, energy-saving bulbs and selective trash were the most commonly accepted green items, while soap dispensers or low water pressure were already negatively rated.
Table 4: CSR categories according to the literature

<table>
<thead>
<tr>
<th></th>
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<th></th>
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<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Efficiency green strategies</td>
</tr>
<tr>
<td>towel reuse</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Responsible attitude</td>
</tr>
<tr>
<td>linen reuse</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Natural and environmental elements</td>
</tr>
<tr>
<td>recycling</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Environmental responsibility</td>
</tr>
<tr>
<td>guest information</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Environmentally conscious equipment and daily routine</td>
</tr>
<tr>
<td>environmental issues</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Safety and security</td>
</tr>
<tr>
<td>environmental goals</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Energy management</td>
</tr>
<tr>
<td>Energy</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Water conservation</td>
</tr>
<tr>
<td>water</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Waste management</td>
</tr>
<tr>
<td>acquisition</td>
<td></td>
<td>supplier relationships</td>
<td>market product quality</td>
<td>food and meals</td>
<td>purchase of responsible products</td>
<td></td>
<td></td>
</tr>
<tr>
<td>local environment</td>
<td></td>
<td>place</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Local environment</td>
</tr>
<tr>
<td>knowledge development and innovation</td>
<td></td>
<td>education and innovation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Educating guests</td>
</tr>
<tr>
<td>diversity issues</td>
<td></td>
<td>diversity and accessibility</td>
<td>social diversity issues</td>
<td></td>
<td></td>
<td>equal opportunities</td>
<td></td>
</tr>
<tr>
<td>community relations</td>
<td></td>
<td>social and community well-being</td>
<td>community relations</td>
<td></td>
<td></td>
<td>local or community relationships, cultural values</td>
<td></td>
</tr>
<tr>
<td>employee relations</td>
<td></td>
<td>quality of employment</td>
<td>manpower employee relations</td>
<td>labor and behavioral elements (conscious attitude of the host)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>economic prosperity</td>
<td></td>
<td>economy</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Economic prosperity</td>
</tr>
</tbody>
</table>

Source: Own edition

Ásványi and Komár (2018a,b) examined Hungarian Green Hotel award-winning hotels and comments received on szallas.hu, analysing information on hotel sustainability in eight categories (Table 4). Inoue and Lee (2011) specifically examined the relationship between CSR and corporate financial performance in the tourism sector, which was evaluated on five topics:
employee relations, product quality, community relations, environmental issues, and diversity issues.

Based on these previous research, we categorized CSR related information to eight categories: responsible attitude, environmental responsibility, responsible products, local environment, education of guests, equal opportunities, local community and attitude of employees. Each of these categories represents a grouping of codes and keywords belonging to the same topic. For example, to be classified in the first category, the guests’ comments and hotels’ websites’ details and descriptions needs to contain at least one of the following keywords: green hotel, green program, green policy, responsible attitude, sustainability, environmentally friendly and logo. The second category is represented by keywords such as recycling, towel and linen reuse, water, energy, led, glass, paper, plastic, waste and dispenser. The keywords organic, bio, fair trade, local and environmentally friendly belong to the responsible products category. (Table 5)

<table>
<thead>
<tr>
<th>CSR categories</th>
<th>Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Responsible attitude</td>
<td>green hotel, green program, green policy, responsible attitude, sustainability, environmentally friendly, logo</td>
</tr>
<tr>
<td>Environmental responsibility</td>
<td>recycling, towel and linen reuse, water, energy, led, glass, paper, plastic, waste, dispenser</td>
</tr>
<tr>
<td>Responsible products</td>
<td>organic, bio, fair trade, local, environmentally friendly</td>
</tr>
<tr>
<td>Local environment</td>
<td>organic garden, green environment</td>
</tr>
<tr>
<td>Education of guests</td>
<td>guest incentive, green program</td>
</tr>
<tr>
<td>Equal opportunities</td>
<td>accessible, disabled, barrier-Free</td>
</tr>
<tr>
<td>Local community</td>
<td>Community</td>
</tr>
<tr>
<td>Attitude of employees</td>
<td>staff, employee</td>
</tr>
</tbody>
</table>

Source: Own edition

Based on the more recent articles of the literature review, I recategorized the CSR related information into four main categories, each containing subcategories. The main categories are Environmental, Social and Economic attributes. The environmental category contains the responsible attitude, environmental responsibility, responsible products, attitude of employees and safety. The Social category contains the following subcategories: local environment equal opportunities and local community. The economic category is represented by the social media attribute.
Table 6: New CSR categories and sub-categories

<table>
<thead>
<tr>
<th>CSR categories</th>
<th>CSR subcategories</th>
<th>Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Environmental</td>
<td>Responsible attitude</td>
<td>green hotel, green program, green policy, responsible attitude, sustainability, environmentally friendly, logo</td>
</tr>
<tr>
<td></td>
<td>Environmental responsibility</td>
<td>recycling, towel and linen reuse, water, energy, led, glass, paper, plastic, waste, dispenser</td>
</tr>
<tr>
<td></td>
<td>Responsible products</td>
<td>organic, bio, fair trade, local, environmentally friendly</td>
</tr>
<tr>
<td></td>
<td>Education of guests</td>
<td>guest incentive, green program</td>
</tr>
<tr>
<td></td>
<td>Attitude of employees</td>
<td>staff, employee education</td>
</tr>
<tr>
<td></td>
<td>Safety</td>
<td>Hygiene, clean, safe, food and water quality, sewage, wastewater</td>
</tr>
<tr>
<td>Social</td>
<td>Local environment</td>
<td>organic garden, green environment, natural environment, local markets</td>
</tr>
<tr>
<td></td>
<td>Equal opportunities</td>
<td>accessible, disabled, barrier-free, women workers</td>
</tr>
<tr>
<td></td>
<td>Local community</td>
<td>Community, local people, local culture, authenticity</td>
</tr>
<tr>
<td>Economic</td>
<td>Social Media &amp; Marketing</td>
<td>Online rating, sharing experience, advertising, comments, reviews</td>
</tr>
</tbody>
</table>

Source: own edition

III.4.1.2 CSR activities of Tunisian eco-labeled hotels

In order to examine hotel sustainability and CSR practices and understand how guests are experiencing hotel sustainability and responsibility activities during their stay at the hotel, all selected hotel websites (English and French versions) and all of their English and French guests’ reviews on TripAdvisor needs to be compared, which helps to discover value-action gaps (VAG) between the two sides. In Tunisia, only five hotels were awarded the Tunisian Ecolabel certification, and these hotels are analyzed in our study. Three research questions were analyzed by qualitative netnography.

- RQ1: Which CSR activities do hotels communicate on their websites?
- RQ2: Which CSR topics are mentioned in hotels’ guests’ reviews?
- RQ3: In which CSR topics are there value-action gaps?

a) Analysis of hotel websites

When I did the netnography for the proposal in 2019, all five hotels had both an English-and French language websites and I thoroughly examined both websites for each hotel. I found that, for each hotel, there is the same information, word by word, in both the English and French versions. Therefore, they show the same values. Four of the hotels are 4 star hotels and one is a 5-star hotel. They are all in different locations. However, all of them are all-inclusive beach resorts. On the one hand, local environment, equal opportunities and local community are the
only three categories that were mentioned in all of the hotels’ websites. Indeed, as all of the hotels are located by the beach, local environment has a great value. Only one category, responsible products, wasn’t mentioned at all in any of the websites. Responsible attitude and environmental responsibility were mentioned in three of the hotels’ websites, while guests’ education and employees’ attitude were mentioned in only two websites.

Today, I found that nothing has changed. The Fiesta Beach hotel is the most specific of the five hotels about its CSR activities. Besides mentioning the five hectares of palm trees garden and describing the rooms that are built in local style and designed to naturally keep the freshness, it specifically describes how their concern is to serve and take care of customers, to ensure the well-being of staff, support humanitarian and social activities and preserve the environment for tourism development. Furthermore, they explained how the Directorate General is fully committed to putting all the human and material resources available to the quality and environmental security team by preventing, reducing and avoiding as much as possible the pollution of the atmosphere, land and water as well as by reducing consumption of natural resources and recycling waste and sorting to protect the nature. The hotel’s website also gave details about encouraging customers, suppliers, and other stakeholders to get involved in environmental protection, training and sensitizing the hotel staff to protect the environment and comply with environmental policy and, finally, continuously improving environmental protection and promoting good environmental practices to avoid anything that harms the environment. The website didn’t stop at that but described all of the above elements with many details and thorough explanations and description (Fiesta Beach Hotel, 2023).

The Marco Polo hotel didn’t give any detailed description but just mentioned that it asserts clearly its commitment for sustainable development by adopting the ten universal principles related to human rights, labor standards, environment and fight against corruption. The hotel also ensures to conduct business in an environmentally responsible manner ranking CSR and the protection of the environment as main priorities (Marco Polo Hotel, 2023).

Marhaba Palace and Salem, almost did not give any environmental related description. They only mentioned their green surrounding gardens, the good accessibility for wheelchairs and their proximity to local stores, shops and restaurants (Marhaba Palace Hotel, 2023., Salem Hotel, 2023).

Riadh Palms has the second-best detailed website thoroughly mentioning the hotel’s CSR strategy and importance. It ensures mastery of energy consumption resources, mastery of air
emissions and noise and conduct of the necessary actions for the prevention of the environment. The website also mentions the promotion of the traditions and the local culture, whether by the food served at the hotel, by the proposed visits or activities offered by the hotel or the decoration used. Moreover, the hotel invites its customer and its employees and all stakeholders to adhere to its charter and to support sustainability efforts (Riadh Palms Hotel, 2023).

**Table 7: Mentioned CSR values of hotels**

<table>
<thead>
<tr>
<th>CSR categories</th>
<th>CSR subcategories</th>
<th>FIESTA BEACH</th>
<th>MARCOPOLO</th>
<th>MARHABA PALACE</th>
<th>RIADH PALMS</th>
<th>SALEM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Environmental</td>
<td>Responsible attitude</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Environmental responsibility</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Responsible products</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Education of guests</td>
<td>X</td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Attitude of employees</td>
<td>X</td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Safety</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Social</td>
<td>Local community</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td></td>
<td>Equal opportunities</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td></td>
<td>Local environment</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Economic</td>
<td>Social &amp; Media &amp; Marketing</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

*Source: own edition*

b) **Analysis of guest reviews**

First, for the proposal the data was downloaded in November 2019. All the guest reviews were downloaded from the TripAdvisor regardless of when it was written. From a total of 13366 reviews, 7029 English comments and 4017 French comments were found, of which 107 English and 59 French guest reviews with CSR content were analyzed. For the English reviews, the percentages of CSR-related comments typically ranged from about 1 to 1.5%. Hotel Fiesta Beach had above average CSR comments (18.9%), which is probably due to its website providing relatively detailed information on its CSR activities. However, for the French reviews, the percentages of CSR-related comments are significantly low (from 0.06 to 2.23%).
This shows the importance of the guest’s education category which was only mentioned 3 times in all the French comments. Then for the dissertation the data was downloaded in March 2023 for the years 2022 and 2023. The reason I ignored years 2020 and 2021 is the COVID pandemic that changed all the data for the hospitality sector.

For the work done in 2019 (proposal) and 2023 (final dissertation) within the CSR comments, each comment related to CSR was treated as a separate factor. In the first round, we examined whether the given factor appears in the comment in a positive or negative way. It is to be noted that, although a factor is negative in the field of CSR, in many cases guests evaluate it as positive. For example, changing towels and linen every day served as a positive image of the hotel. However, in our analysis, we considered it a negative factor and this according to the CSR area and not the guests’ sentiments or opinions. In 2019, for the English reviews, we were able to analyze a total of 345 CSR-related factors in the 7029 comments containing CSR. For the French reviews, we were able to analyze a total of 181 CSR-related factors in the 4017 reviews mentioning CSR. In 2023, we were able to analyze a total of 120 CSR-related factors for the English reviews and 101 CSR-related factors for the French reviews. We found that, in both languages, there were much higher positive comments than negative ones. In the English reviews as well as the French ones, both local environment and employees attitude categories had the highest positive factors. This is due to the fact that the hotels are located in such a beautiful environment by the sea with nice big gardens that, according to the guests, were being tended to everyday all day long. It is also due to the fact that all the hotels are family holidays resort and, therefore, guests enjoyed the extra attention and friendliness of the staff. Environmental responsibility had very high negative comments because of the excessive use of plastic cups. Although, and as explained by the hotels, the use of the plastic cups is necessary in the beach and around pool area for safety reasons, it is possible to trade the disposable cups for reusable ones and to stop using straws. The guests’ education is rarely mentioned but when it is, it is mainly as a negative factor. Indeed, many of the guests were bothered by other guests who didn’t care about food waste. As described in the comments, many of the guests would pile food on their plates during the breakfast, lunch and dinner open buffets and then barely touch the food at all. Some of the guests also wouldn’t mind throwing their trash everywhere and in inappropriate places (i.e.: cigarettes in the sand, plastic cups in the sea).

Overall, the reviews confirm that there is a significant difference between the CSR activities seen by the hotels under review on the website and the practices seen and known by the guests.
After analyzing hotel websites and TripAdvisor feedbacks, we compared the two results to answer our third research question: which CSR topics formed the value-action gap (Figure 6). For the Fiesta Beach Hotel, the CSR information available is extensive and covers many areas of CSR, but, although feedback shows seven categories out of eight it is still considered a GAP as in each category only one or two factors are mentioned. The CSR attitude of the hotels has been mentioned only two times by the guests. Concerning the environmental responsibility, although the website emphasizes that towels and sheets are changed only on request each day, in practice, the opposite is true, although only a minority of guests find it difficult to get fresh towels every day. Responsible products are never featured on the website and in the reviews, so in this CSR category, guests experience what the hotels write on their website. The education of the guests is not strong enough, as there are some cases mentioned. Which is unfortunate because guests’ education can be a key factor for the hospitality sector to become more responsible. The beauty of the local environment is very welcomed by the guests.

Value-action gaps could be seen between CSR topics on hotel websites and guest reviews on TripAdvisor. On the one hand, there are topics that appear as values on the website, showing that they are important CSR activities in hotel operation, but the guests experience the opposite of that, which they also mention in comments mainly related to environmental responsibility. Towel reuse and plastic cups were the most common (VAG1). On the other hand, we can find information in certain CSR categories on the hotel’s website, but guest reviews do not include the topic at all, such as the involvement of the local community and the attitude of the employees. That is, the value appears but is not perceived or noteworthy by the guest on the
activity level ($VAG2$). Thirdly, we may experience a value-action gap in the sense that the hotel itself does not display the CSR topic in its values but is nevertheless highlighted by guests as a positive aspect of the hotel's CSR activity, which applies most to the employees’ attitude category ($VAG3$).

III.4.1.3. CSR activities of Hungarian sustainable hotels

In order to examine hotel sustainability and CSR practices and understand how guests are experiencing hotel sustainability and responsibility activities during their stay at the hotel, all selected hotels’ English websites and their TripAdvisor guests’ English reviews need to be compared, which helps to discover value-action gaps (VAG) between the two sides.

The top 3 independent and top 3 chain hotels which won the Green Hotel Award in Hungary in 2019-2020 are analysed in this study.

The research questions were analysed by qualitative netnography. The main question was divided into two sub-questions.

- **RQ: In which CSR topics are there value-action gaps?**
- **RQ1: Which CSR values do hotels communicate on their websites?**
- **RQ2: Which CSR topics are mentioned in hotels’ guests’ reviews?**

a) Analysis of hotel websites

All six hotels have an English language website and we thoroughly examined all websites for each hotel. All of the hotels are 4-star hotels. However, they are located in different cities of Hungary.

The following three categories: guests’ education, local community and employees’ attitude were only mentioned once each. Responsible attitude is the most mentioned category. Indeed, it appeared in 5 websites out of 6. Two websites mentioned only 2-3 categories. Two others mentioned 4 categories out of 8 and only one hotel website, the Radisson Blu Béke (2019), mentioned all 8 categories.

On the one hand, the Radisson Blu Béke Hotel thoroughly describes its responsible business strategy in its website. It specifically explains how they are passionate about caring for others, and that extends beyond the walls of the hotel. They believe in conducting business ethically in all they do and they want to be a thriving, sustainable and responsible business together with their hotel colleagues and in their local community where they work on creating better futures and a better planet for all.

On the other hand, however, the Royal Club Hotel Visegrád (2019) did not give any detail or description whatsoever in its English website concerning CSR.
Both the *Airport Hotel Stacio* (2019) and the *La Contessa Kastélyhotel* (2019) mentioned 4 CSR categories. They both seemingly described the responsible attitude, environmental responsibility and responsible products categories with the difference that the first hotel mentioned the local environment category while the second hotel mentioned the equal opportunities one. Furthermore, the Airport Hotel Stacio mentions its CSR strategies by explaining how they are one of the leading hotels in Hungary who utilizes the most renewable energy. They operate with a pumped-cooling system. They explain how the main point of this is to use the earth’s own heat to cool and heat the building. They explain how the main point of this is to use the earth’s own heat to cool and heat the building. They also mention how they converted their lake into a Bio-lake with professional help. The hotel also endeavours to reduce the pollution of the environment by using energy-saving and environment friendly solutions, to which it asks for the involvement of guests.

On its website, the *Danubius Hotel Helia* (2019) put the logo of the Hungarian Hotels & Restaurants Association Green Hotel Award. It also has a section for corporate announcements where we can find one announcement related to CSR and which was posted in the year 2017. The announcement is a Modern Slavery and Human Trafficking Statement where the hotel’s director explains that, as part of their efforts to ensure that slavery and human trafficking are not taking place within their business or in their supply chains, they are in the process of updating employee codes of conduct and to include clear guidelines explaining the risks of these activities and the zero-tolerance approach that is taken to them. Furthermore, in its Events and Things To Do section (Danubius Hotel Helia, 2018), the hotel is raising awareness among travellers about “the Earth being in trouble”. Indeed, in the year 2018 they advertised about the Earth Hour Event and explained how the environment is in great danger and why they are switching off for one hour.

The hotel *Saliris Resort & SPA* (2019) does not mention much about CSR on its website. Even though it also put the Hungarian Hotels & Restaurants Association Green Hotel Award logo, it only mentions the equal opportunity CSR category by writing that there are three rooms for disabled guests and that the hotel and SPA are handicapped. Finally, we can find the responsible products category where the hotel mentions local specialties, vegetarian dishes and special diets for children (gluten-free foods).
Table 8: CSR values appeared on hotels’ websites.

<table>
<thead>
<tr>
<th>CSR categories</th>
<th>CSR subcategories</th>
<th>Airport Hotel Stacio</th>
<th>La Contessa Kastély-hotel</th>
<th>Royal Club Visegrád</th>
<th>Danubius Hotel Helia</th>
<th>Radisson Blu Béke</th>
<th>Saliris Resort Spa</th>
</tr>
</thead>
<tbody>
<tr>
<td>Environmental</td>
<td>Responsible attitude</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td></td>
<td>Environmental responsibility</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Responsible products</td>
<td>X</td>
<td>X</td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Education of guests</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Attitude of employees</td>
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<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Safety</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Social</td>
<td>Local community</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td></td>
<td>Equal opportunities</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td></td>
<td>Local environment</td>
<td>X</td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Economic</td>
<td>Social Media &amp; Marketing</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

Source: own edition

b) Analysis of guest reviews

For the proposal, all the guest reviews were downloaded from the TripAdvisor regardless of when it was written. The data was downloaded in September 2019. From a total of 6186 reviews, 3226 English comments were found, of which 130 guest reviews with CSR content were analysed. The rate of CSR-related comments was 4 %.

Within the CSR comments, some of them included not only one but more CSR related factors, that is why 141 English factors were analysed. In 130 comments, Danubius Hotel Helia had the most comments (71pcs according to CSR), but La Contessa Castle Hotel has the highest percentage (19 %) of comments.
### Table 9: CSR comments on TripAdvisor

<table>
<thead>
<tr>
<th>Name of hotels</th>
<th>All comments</th>
<th>All English comments</th>
<th>CSR comments</th>
<th>Rate of comments</th>
<th>Mentioned green factors</th>
<th>Positive factors</th>
<th>Negative factors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Airport Hotel Stacio</td>
<td>430</td>
<td>284</td>
<td>7</td>
<td>2%</td>
<td>12</td>
<td>11</td>
<td>1</td>
</tr>
<tr>
<td>La Contessa Kastélyhotel</td>
<td>135</td>
<td>53</td>
<td>8</td>
<td>15%</td>
<td>8</td>
<td>8</td>
<td>0</td>
</tr>
<tr>
<td>Royal Club Hotel Visegrad</td>
<td>174</td>
<td>27</td>
<td>3</td>
<td>11%</td>
<td>3</td>
<td>3</td>
<td>0</td>
</tr>
<tr>
<td>Danubius Hotel Helia</td>
<td>3398</td>
<td>1668</td>
<td>71</td>
<td>4%</td>
<td>75</td>
<td>58</td>
<td>17</td>
</tr>
<tr>
<td>Radisson Blu Béke</td>
<td>1655</td>
<td>1063</td>
<td>35</td>
<td>3%</td>
<td>37</td>
<td>28</td>
<td>7</td>
</tr>
<tr>
<td>Saliris Resort</td>
<td>389</td>
<td>131</td>
<td>6</td>
<td>5%</td>
<td>6</td>
<td>6</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>6181</strong></td>
<td><strong>3226</strong></td>
<td><strong>130</strong></td>
<td><strong>4%</strong></td>
<td><strong>141</strong></td>
<td><strong>114</strong></td>
<td><strong>25</strong></td>
</tr>
</tbody>
</table>

*Source: own edition*

In the first round, all the factors were analysed whether it appears in the comment in a positive or negative aspect, with a ratio of 81-18 % in English comments. So in many cases guest experienced positive things in the field of CSR rather than negative, or at least guest write more positive comments according to CSR. However, it is important to note here that, although a factor is negative in the area of CSR, in many cases guest evaluate it as a positive thing. For example, changing towels and linens everyday served to reinforce the positive image of the hotel as they received fresh towels every day, while environmentally it is a really bad activity from the hotel. However, many guests complained because the hotel did not change the towels, which is a sustainable activity. Although lower water pressure and soap dispensers are environmentally positive, they are not appreciated or negatively experienced by the majority of guests, also due to reduced comfort.

Although CSR-related comments were divided into ten categories based on the literature and previous researches, there were not any guest ratings on the education of guests, equal opportunity, the local community and the attitude of employees, so the feedbacks were analysed in only the remaining four topics as responsible attitude, environmental responsibility, responsible products and local environment.

For the final dissertation, data was collected in March 2023 for the years 2022-2023. We ignored the years 2020-2021 because of the COVID pandemic that affected the hospitality sector. The proportion of comments by category shows that 74 % of the English guests share their experiences of environmental responsibility, and all the six hotels had feedbacks in this category. The main reason for giving feedback in this topic is the daily change of towels in mainly positive and sometimes in negative context. Danubius Hotel Helia and Radisson Blue Béke Hotel had the most reviews according to environmental responsibility. Responsible
products were featured in 18% of the comments, most of which highlighted organic breakfast products, and on a few occasions featured bio and local food and organic bathroom accessories.

After analysing hotel websites and TripAdvisor feedbacks, we compared the two results to answer our main research question: which CSR topics formed the value-action gap. However, the category of responsible products got only negative feedback so, this constitutes the first value-action gap (VAG1). The second value-action gap is experienced in the two categories: responsible attitude and equal opportunities as they were described in the hotels’ websites but not mentioned in the TripAdvisor reviews (VAG2). (Figure 7)

The following steps should be considered for successful CSR practices:

- to implement not just mention the CSR activities on websites or formulize them as future goals;
- to strengthen the environmental responsibility activities;
- to expand the use of responsible products;
- to educate guests in a more detailed, frequent, and understandable way
- to make employees’ commitment to CSR visible;
- to highlight economic responsibility;
- to request more and more detailed feedback from guests, as they highlight the value-action gaps that need to be solved
- To enhance the importance of CSR practices on hotel websites
III.4.1.4. Comparative study

The main research question was divided in three sub-questions, which were analysed by qualitative netnography.

**RQ:** Where are the differences in the value-action gaps (VAG) of hotels in Hungary and Tunisia?

**RQ1:** Which CSR values and activities do hotels communicate on their websites?

**RQ2:** Which CSR actions are experienced and mentioned in hotels’ guests’ reviews?

**RQ3:** In which CSR categories are there value-action gaps (VAG)?

The aim of our research is to examine hotels’ CSR practices and understand how guests are experiencing sustainability activities during their stay at the hotel. It is necessary to evaluate and compare the CSR value displayed by hotels on their websites and CSR actions experienced and reviewed by guests on their TripAdvisor sites, to explore value-action gaps in two different destinations: in Hungary and in Tunisia, and to suggest possible solutions to hotels.

The analysed hotels were the following:

- the top 3 local hotels and top 3 international chain hotels winning the Hungarian Green Hotel Award for 2019-2020 in Hungary,
- 5 hotels certified by the Tunisian Ecolabel in Tunisia.

Assuming the results, we can say that Tunisian hotels write about more CSR values on their websites, than Hungarian ones, but there are more Value-action gaps according to their CSR. There are value action gaps as some CSR topics are more important to hotels to communicate about it, but guests are more interested in other CSR categories (Ettinger et al., 2018; Ásványi and Komár, 2018). It is better to mention less CSR values but do the CSR actions on that topic, than just talk about it but not act on it. Value action gaps could have negative effects on the hotel’s image and sales (Wagner et al. 2009), so hotels should concentrate on not to allow the gaps to form.

The results also highlighted the fact that hotels should read and deal with their guests’ reviews and develop their CSR strategy accordingly, as they get feedback on what works well, what gets to the consumer and what doesn't, what are the values that are less important to guests and what do they appreciate or expect from responsible hotels.

Based on the results of the research, the following steps should be considered for successful CSR practices:

- to have CSR strategy, so all the CSR values could be in line with the aim of the hotel;
- to mention all CSR values which are important for the hotel.
- to implement not just mention the CSR values on websites or formulize them as future goals;
- to obtain recognized CSR / green certifications, which are of interest to the guests;
- to have national and international certification, so the hotel could be authentic for inbound and outbound tourists;
- to strengthen the environmental responsibility activities, as this category is valued in most of the time by guests, so they are really interested in this topic;
- to do such environmental responsibility activities, what they mention as CSR value, and do not do the opposite of the value;
- to analyse guest reviews to get know, in which CSR categories the hotel should change their CSR activities or which CSR values are more important for guests;
- to focus on stakeholder involvement strategy (Morsing and Schultz, 2006), and dialogue with guests, so they can explain their CSR values and CSR actions and the differences between them;
- to integrate CSR into the corporate culture, strategy and mission to get competitive advantage.

The study evaluates the CSR activity of hotels by analysing guests’ reviews, adding new results to the literature on responsible accommodation. However, based on the results, we could see that there may be differences between responsible and sustainable accommodation strategies and the real hotel practices, as we have experienced a value-action gap in three ways. According to our research results, the CSR values of hotels are shown in very different levels on their websites which supports De Grosbois’ (2012) and Castillo and Villagra (2019) research as the websites are not so informative and specific in the topic of CSR. Some of them have their own CSR menu, other just write some notes about sustainability, and there was one hotel who did not write anything about CSR. In future studies, the official websites of hotels should also be analysed, because there may be more information about CSR in Tunisian and in Hungarian. Hungarian hotels write less CSR values on their websites, and most of them are about their responsible attitude, environmental responsibility and responsible products. Jogdan and Sawant (2018) highlighted the same results, as environmental responsibility is preferred topic for hotels to inform about. For Tunisian hotels the most important CSR categories are the local factors: their environment and their community. In future studies, the national and cultural
differences should be taken into account. This could give an explanation and may increase the validity and generalizability of the research.

There are not any significant differences between independent hotels and hotel-chain members. By increasing the number of the sample, the differences could become significant. In this research, only the hotels that have a responsible award in their own country were analysed. In future studies it is possible to expand the range of examined hotels with other ones that have international “green” award. In this research Facebook profiles were not analysed, but based Castillo and Villagra (2019) it would be a good content to analyse CSR values of hotels. In this study, just TripAdvisor reviews were analysed, and it was a credible Source as previous research validated them (Du et al., 2011; Yu et al., 2017; Yi et al., 2018). In future studies, reviews from booking.com or the countries own travel sites should be examined. The study is limited to only 5+6 hotels, so it would be worth increasing the number of hotels with more countries’ hotels so the conclusions could be more generalized.

On average, only 2% of English guest reviews deal with hotels' CSR activities, it is 1,5 % for Tunisian hotels and 4 % for Hungarian ones, so CSR activities are more visible for Hungarian hotels than Tunisian ones. In future studies not just English reviews should be analysed which could identify more value-action gaps and could also help explore the differences between domestic and foreign guests’ experiences.

III.5. Q method

In order to give deeper insights, I also utilize the Q methodology to extend the variability of my research. Q Method is used to study subjective perspectives. It is useful when you wish to characterize how different groups of people think about a particular issue in a systemic way. It can be used to explore perspectives on any issue area where there is subjective disagreement, making it particularly useful for studying controversial subjects. Q does not look to link perspectives with objective and external variables such as age, job or income, but instead it looks to understand the subject’s own internal frame of reference (Cairns 2012).

Q method is most often used on participant sample sizes of between 15-50 people (Webler, Danielson et al. 2009; Cairns 2012). The participants in a Q study are purposively sampled (ie. they are not randomly selected), and will be determined by the question of interest. They might include for example policy makers, specialists in a particular field or people living in a certain area, or affected by a particular issue. Respondents should be selected to represent the breadth of opinion around the topic of interest, rather than being somehow representative of the population as a whole.
A set of opinion statements is developed to create the Q set or sample. This is done by reviewing the ‘volume of discussion’ on the topic of interest (Brown 1986: 58) and should cover several discourses or ‘ways of seeing’. Depending on the issue of interest, opinion statements can be gathered from any primary or secondary sources where that issue is being discussed. Sources might include interviews or discussions with stakeholders, text from academic papers, grey literature, websites and other media. Opinion statements are gathered from these sources, until it appears that ‘saturation point’ has been reached and the addition of new statements does not add any diversity to the existing set of statements.

In this case, during the interviews, each participant will be presented with the sample of opinion statements about the eco-friendliness of the hotel and asked to sort them according to this particular sorting instruction: “Please sort these statements from those you most agree with, to those you least agree with”. This process is known as carrying out a Q sort. The statements will later be sorted into a normal distribution shape, such as the one below, with (-4) being not agree at all, (+4) being totally agree and (0) meaning do not agree nor disagree or being neutral. In order to be able to examine the differences, the same 35 statements will be given to the hotel managers and the guests. The aim of this Q-method is to answer the following sub-questions:

**Table 10: Sub-questions of hotel managers and guests**

<table>
<thead>
<tr>
<th>Hotel managers</th>
<th>Guests</th>
</tr>
</thead>
<tbody>
<tr>
<td>What are the CSR attributes preferred by hotel’s management?</td>
<td>What are the CSR attributes that hotel managers think important to guests?</td>
</tr>
<tr>
<td>Which CSR attributes are preferred by guests</td>
<td></td>
</tr>
</tbody>
</table>

**Source: own edition**

**III.5.1. Overview of Q-methodology**

Participants (referred to as the P set) in the Q practice are given a set of materials (referred to as the Q set) to rank in accordance with their own experiences and perceptions. Instead than ranking each item independently, participants must compare and order all of the resources holistically. Participants can explain their sorting orders in post-sorting interviews (Watts & Stenner, 2012). Interrelation and byperson factor analysis are used to test the Q sorting’s following results (Watts & Stenner, 2012). As shown in Figure 1, this Q study has the following five steps: 1) identify Q concourse; 2) generate Q set; 3) recruit P set; 4) perform Q sorting; and 5) conduct statistical analysis.
III.5.2. Q concourse
The Q concourse is frequently a compilation of quotes drawn from any authorized sources, perhaps representing participant responses to the research question (Phi et al., 2014). It may also be images, snippets of music, and other presentable resources, depending on the research topic (Akhtar-Danesh, Baumann, & Cordingley, 2008; Hunter, 2014). The following order of significance was followed when compiling the Q concourse for this study: academic literature, netnography and preliminary research (Phi et al., 2014; Shen et al., 2020; Stergiou & Airey, 2011). The Q concourse focuses on the attitude and behavior of both hotel managers and guests towards CSR in hotels in this study. Written comments are therefore the most appropriate form for the concourse since incentives are frequently linked to irrational and psychological demands that are difficult to communicate to participants visually (Stergiou & Airey, 2011).
III.5.3. Q set
The participants are given the Q set, which is a collection of representative comments from the Q concourse to sort through. Three key factors are taken into account to construct the Q set: accurate phrasing, logical sampling, and adequate coverage (Watts & Stenner, 2012). Each Q statement must clearly reflect its intended meaning, therefore they must all be short, to the point, single-proposition statements, and distinct from one another. The statements used in the selection process should reflect the diversity of opinions on the subject and the entire concourse. Even while some academics advise 40 to 80 statements for the Q set, there is little evidence to support this recommendation (Watts & Stenner, 2012). While Fairweather and Swaffield (2001) only produced 30 images to comprehend visitors' experiences in New Zealand, Kim and Park (2016) produced 36 statements to examine Korean tourists' restrictions, negotiation, and motive for going to Japan. The goal of the flexible and subject-specific method of generating the Q set is to find a group of statements that can respond to the research question.

III.5.4. P set
The individuals that carry out the Q sorting process are referred to as the P set. Purposive sampling was utilized in this study because it aimed to generate insightful data to address the research issues. The target population were Tunisian and Hungarian hotel managers as well as Tunisian and Hungarian generation Z guests. Shen et al. (2020) discovered that the Q technique study conducted by earlier tourism researchers employed a sample size ranging from 30 to 81. For the precise size of the P set, there is no rule, nevertheless. The P set's ability to assist in answering research questions and present intriguing viewpoints on the issues raised is crucial (Watts & Stenner, 2012). In this study 10 Tunisian hotel managers and 11 Hungarian ones participated in the Q sort and pre-interviews. Additional participants were recruited using snowballing resulting in 10 Tunisian guests and 17 Hungarian guests who participated in the Q sort without being interviewed. The sample size is appropriate for this type of study because Q does not seek a larger sample size but instead chooses participants who are likely to express their individual opinions on the subject; additionally, a large participant pool runs the risk of obscuring the complexities and nuances in the data (Stergiou & Airey, 2011).

III.5.5. Q sort
In the conventional face-to-face Q sorting procedure, participants are given a pack of cards with one Q statement on each after completing documentation indicating their informed consent to participate in the study. They are also given instructions on the process. Typically, participants are asked to rate the statement cards on a 7- or 9-point scale from "strongly agree"
to "strongly disagree" (Brown, 1993; Kim & Park, 2016). For this study, participants were asked to sort 30 statement cards into the distribution table using a 9-point scale as shown in the following figure, where the distribution is symmetrical in the middle. The intensity of this procedure can indicate how the participants evaluate the claims, giving the researcher a better understanding of the subject (Wijngaarden, 2017).

```
-4  -3  -2  -1  0  1  2  3  4
```

**Figure 8: Q sort table**

Source: own edition

This study was conducted online (Phi et al., 2014) due to practical considerations (e.g., timeline and budget constraints), which allayed any worries concerning the size and composition of the statement cards. Q Method Software (https://qmethodsoftware.com), an accessible Q study tool in the chosen regions, was used to carry out the online Q sorting procedure (Lutfallah & Buchanan, 2019). The Q sort scenario using the online platform included 1) study introduction and consent, 2) pre-interview, 3) pre-sorting the statements into three piles (i.e., disagree, neutral, agree), 4) sorting the statements into the Q sort table. One-on-one meetings were created with all participants via online platforms (Zoom, Teams, Google Meet) to guide them through the whole process. In meetings, participants were required to share their screen so that I could monitor the Q sort process and ensure there were no technical issues. Before starting the study, the research purpose was explained.

**III.5.6. Preliminary results**

Based on the detection of the sustainability problem in the lodging industry and on the finding of previous studies about the attitudes of the current consumers, the present research aims to study the attitude, perception and consumption preference of Hungarian and Tunisian hotel guests on the concept of the implementation of sustainable practices.

We used the Q methodology to study subjective perspectives. During the interviews, each participant was presented with the sample of opinion statements about the eco–friendliness of the hotel and asked to sort them according to this particular sorting instruction: “Please sort these statements from those you most agree with, to those you least agree with”. The statements were formulated according to eight CSR categories based on Ásványi et al (2020). The first
category means that the hotel is responsible in general. Three categories belong to environmental aspects and the other four categories are connected to social responsibility. The statements were sorted into a normal distribution shape, with (−3) being not agree at all, (+3) being totally agree and (0) meaning do not agree nor disagree or being neutral. 35 statements were given to 15 respondents.

III.5.6.1. Tunisian guests’ perceptions about CSR in hotels

These findings from previous researches made us intent on finding the Tunisian attitude towards CSR by rising the following questions:

− To what level are the Tunisians aware of environmental issues and the impact of the hospitality industry on it?
− Are they willing to concede some of their comfort in favour of pro–environmental strategies?

At first, we performed a principal component analysis on the data. As a result, we obtained 8 factors. We only retained the factors that had an eigenvalue above 1. We had four Eigenvalues superior to 1; which means that we have 4 factors. However, when we flagged the factors, we observed that the respondents fit better in factor 1, factor 2 and factor 3. Moreover, there was not enough preference order in factor 4. Seeing that there are enough big differences in 3 factors not just 2, the Qsort was performed on the 1, 2 and 3 factor solutions that were retained (Table 10).

---

Table 11: Factors of Tunisian guests’ perception

<table>
<thead>
<tr>
<th>QSORT</th>
<th>1. Factor 1</th>
<th>2. Factor 2</th>
<th>3. Factor 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Respondent 1</td>
<td>0.9377X</td>
<td>0.1997</td>
<td>0.0518</td>
</tr>
<tr>
<td>2 Respondent 2</td>
<td>0.1636</td>
<td>0.9748X</td>
<td>0.0312</td>
</tr>
<tr>
<td>3 Respondent 3</td>
<td>0.2408</td>
<td>0.9346X</td>
<td>0.0782</td>
</tr>
<tr>
<td>4 Respondent 4</td>
<td>0.6615X</td>
<td>0.2407</td>
<td>0.6477</td>
</tr>
<tr>
<td>5 Respondent 5</td>
<td>-0.0287</td>
<td>-0.1072</td>
<td>0.8833X</td>
</tr>
<tr>
<td>6 Respondent 6</td>
<td>0.9377X</td>
<td>0.1997</td>
<td>0.0518</td>
</tr>
<tr>
<td>7 Respondent 7</td>
<td>0.1636</td>
<td>0.9748X</td>
<td>0.0312</td>
</tr>
<tr>
<td>8 Respondent 8</td>
<td>0.6615X</td>
<td>0.2407</td>
<td>0.6477</td>
</tr>
<tr>
<td>9 Respondent 9</td>
<td>0.6615X</td>
<td>0.2407</td>
<td>0.6477</td>
</tr>
<tr>
<td>10 Respondent 10</td>
<td>0.3907</td>
<td>0.3834</td>
<td>0.6385X</td>
</tr>
<tr>
<td>11 Respondent 11</td>
<td>0.9377X</td>
<td>0.1997</td>
<td>0.0518</td>
</tr>
<tr>
<td>12 Respondent 12</td>
<td>0.1636</td>
<td>0.9748X</td>
<td>0.0312</td>
</tr>
<tr>
<td>13 Respondent 13</td>
<td>0.2408</td>
<td>0.9346X</td>
<td>0.0782</td>
</tr>
<tr>
<td>14 Respondent 14</td>
<td>0.6615X</td>
<td>0.2407</td>
<td>0.6477</td>
</tr>
<tr>
<td>15 Respondent 15</td>
<td>-0.0287</td>
<td>-0.1072</td>
<td>0.8833X</td>
</tr>
<tr>
<td>% expl.Var.</td>
<td>32  34</td>
<td>24</td>
<td></td>
</tr>
<tr>
<td>Number of persons per factor</td>
<td>7   5</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>Name of factor</td>
<td>Non–committed</td>
<td>Committed</td>
<td>Influenced</td>
</tr>
</tbody>
</table>

Source: own edition

a. Factors’ analysis by categories

For the "responsible attitude" category, we provided 3 positive and 1 negative comments. In factor 1 that represents the non–committed people, respondents were neutral about 3 statements and agreed on 1 positive one. This means that in factor 1, Tunisians mostly agreed that the hotels they want to visit must have environmentally friendly conditions. In factor 2 representing the committed people, respondents were neutral about all 4 statements. In factor 3 (Influenced people) however, respondents mostly disagreed on the necessity of the hotels implementing a sustainable development approach but, at the same time, they would like to find identifiable CSR strategies, which is a contradictory attitude.

For the "environmental responsibility" category, we provided 14 statements of which 6 were positive towards CSR and 8 were negative. For factor 1, the respondents agreed about 4 positive statements. However, they agreed about 2 negative ones. Indeed, the answers show that it is important for Tunisians to have abundant hot water in the showers and that they would rather have their towels and bed linen changed on a daily basis. For factor 2, respondents agreed upon 5 positive statements and disagreed upon 4 negative ones. This shows that CSR is important enough to the respondents that they do not want the lights to be turned on all night or frequently turned on in empty common areas. They also do not care for printed brochures knowing that it is not environmentally friendly nor for leaving AC/heater working all day in their room. For factor 3, respondents agreed about 4 negative statements and agreed with one positive one while they disagreed about one negative statement. Unlike in factor 2 but like in factor 1, respondents in factor 3 want to have abundant hot water in the shower and fresh towels and
bed linen every day. More than in factor one, they would also like to be able to leave the AC/heater on whenever they want even if they are not in their room and they would not appreciate the reuse of food leftovers.

Respondents were given 5 statements from the category "responsible products". 2 statements were positive and the 3 others negative. In factor 1, the respondents disagreed with 2 negative statements and a positive one. They would not like the use of plastic cups and straws in the pool and beach areas even for safety reasons, nor the use of colourful plastic wristbands to determine the type of their hotel stay. They, however, insist on the usage of chemicals for cleaning, as they do not trust, for example, the pool water to be disinfected and safely cleaned without the appropriate chlorine and chemicals. For this category, respondents were environmentally conscious with one exception in factor 3 where the respondents agreed on a negative statement showing that they agree with the use of plastic cups and straws in the pool and beach areas for safety measures.

For the "local environment" and "guests' education" categories, respondents were mostly CSR friendly in factors 1 and 2 while mostly neutral about the statements in factor 3.

For the category "equal opportunities", the respondents were neutral in factors 1 and 2 while, in factor 3, they thought it important to have easy accessibility for people with disabilities in all common areas as well as in the rooms.

For the "local community" category, we presented the respondents with three positive and one negative statements. In factor 1 they disagreed upon a negative as well as a positive statement. Indeed, while the respondents did not like the idea of volunteering participating in events to help local people, they, however, did not reject the idea of giving a percentage of the cost/night as charity. In factor 2, respondents were neutral towards all 4 statements. For factor 3, the respondents disagreed upon 2 positive statements showing that they rejected the idea of both participating in events to help local people as well as the idea of charity.

For the category "employees' attitude", the respondents disagreed, in factors 1 and 2, with the statement that the employees should help with everyday guests' behaviour towards environmental responsibility only when they are asked to and were neutral towards both statements in factor 3.

Although the respondents' attitudes differ from factor to factor, there were 7 statements that didn't distinguish between any pair of factors. The most significant statements concern the use of plastic wristbands, whether the hotels have their own garden and easy accessibility for disabled people. Both statements from the guests' education category were also significant.

b. Differences between factors
The respondents in Factors 1 and 2 had different attitudes mostly towards statements from the "environmental responsibility" category. Indeed, their answers differ on the importance of having abundant hot water in the showers and daily fresh bed linen and towels as well as the ability to leave the AC/heater turned on in the empty rooms and the lights turned on all night in the common areas. They also disagreed on whether the pool water would be clean enough without chemical cleaning products.

In factors 1 and 3, the respondents had different attitude towards statement from 4 categories. From the "Responsible attitude" category, they differed on the importance of the implementation of a sustainable development in a hotel as well as having environmentally friendly conditions. There was also a difference for the statement: a green package could be booked. In the category "environmental responsibility", the respondents on whether it is necessary to find sorting and recycling bins; and to let the TVs frequently turned on in the common areas even if they are empty. For the last two categories, local community and employees' attitude, the difference between factor 1 and factor 3 was in charity represented by a percentage of the cost per night that will be given to help the local community and employees showing good example concerning being green.

There were 15 differences between factor 2 and factor 3, which is a much higher number than the differences between factors 1 and 2 (5) and between factors 1 and 3 (7). Most of them belong to the categories "environmental responsibility" and "responsible attitude". The other differences are divided between the following categories: responsible products (2), local community (3), local environment (1) and employees' attitude (1).

c. Findings

The factor "non–committed" shows that the respondents are aware of the importance of CSR but there are certain limits not to cross when it comes to their personal comfort. The factor "committed" shows that respondents are environmentally aware and that they would not mind being more flexible about their comfort when it comes to the protection of the environment. The factor "influenced" shows that comfort is more important for the respondents than CSR. They do however have an inclination towards being environmentally friendly when it does not affect their comfort.

We also found that the respondents tend to choose the hotels that offers the best quality/price ratio, independently of CSR practices. We can see that no statements from the categories education of guests and equal opportunities represent a difference whether in factor 1, 2 or 3 so statements from both these categories should be implemented in the thinking of the
respondents. Guests should also be educated about CSR and environment in a more detailed, frequent, and understandable way (figure 9).

Figure 9: Three factors of Tunisian guests

Source: Own edition

For future research, it would be interesting to do the same study on another age range of Tunisians. It would also be beneficial to widen the number of participants. Conducting the same research on samples from other countries would also permit to compare behavioural attitudes from different cultures and, therefore, come up with strategies and solutions in order to raise the awareness of hotel visitors about the environment and attract them towards hotels with CSR practices.

III.5.6.2. Hungarian guests’ perception about CSR in hotels

These findings from previous research made us intent on finding the Hungarians’ attitude towards CSR by rising the following questions:

- To what level are the Hungarians aware of the importance of sustainability and responsibility in the hospitality industry?
- Are they willing to concede some of their comfort in favour of corporate social responsibility strategies?

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At first, we performed a principal component analysis on the data. As a result, we obtained 8 factors. We only retained the factors that had an eigenvalue above 1. We had four Eigenvalues superior to 1; which means that we have 4 factors. However, when we flagged the factors, we observed that the respondents fit better in factor 1, factor 2 and factor 3. Moreover, there was not enough preference order in factor 4. Seeing that there are enough big differences in 3 factors not just 2, the Qsort was performed on the 1, 2 and 3 factor solutions that were retained (Table 11).

**Table 12: Factors of Hungarian guests’ perception**

<table>
<thead>
<tr>
<th>QSORT</th>
<th>1. Factor 1</th>
<th>2. Factor 2</th>
<th>3. Factor 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Respondent A</td>
<td>0.5686X</td>
<td>0.0926</td>
<td>0.4857</td>
</tr>
<tr>
<td>2 Respondent B</td>
<td>0.7801X</td>
<td>0.3464</td>
<td>0.2814</td>
</tr>
<tr>
<td>3 Respondent C</td>
<td>0.1919</td>
<td>0.0940</td>
<td>0.8718X</td>
</tr>
<tr>
<td>4 Respondent D</td>
<td>0.8066X</td>
<td>0.1900</td>
<td>0.2538</td>
</tr>
<tr>
<td>5 Respondent E</td>
<td>0.9383X</td>
<td>-0.0148</td>
<td>0.1102</td>
</tr>
<tr>
<td>6 Respondent F</td>
<td>0.1774</td>
<td>0.8530X</td>
<td>-0.0500</td>
</tr>
<tr>
<td>7 Respondent G</td>
<td>0.7191X</td>
<td>0.4347</td>
<td>0.1038</td>
</tr>
<tr>
<td>8 Respondent H</td>
<td>0.7569X</td>
<td>0.2771</td>
<td>0.2575</td>
</tr>
<tr>
<td>9 Respondent I</td>
<td>0.7218X</td>
<td>0.3242</td>
<td>0.3411</td>
</tr>
<tr>
<td>10 Respondent J</td>
<td>0.4301</td>
<td>0.5915X</td>
<td>0.3872</td>
</tr>
<tr>
<td>11 Respondent K</td>
<td>0.8801X</td>
<td>0.1948</td>
<td>0.1235</td>
</tr>
<tr>
<td>12 Respondent L</td>
<td>0.8722X</td>
<td>-0.0384</td>
<td>0.0459</td>
</tr>
<tr>
<td>13 Respondent M</td>
<td>0.5101</td>
<td>-0.1260</td>
<td>0.5813X</td>
</tr>
<tr>
<td>14 Respondent N</td>
<td>-0.0926</td>
<td>0.6084</td>
<td>0.6612X</td>
</tr>
<tr>
<td>15 Respondent O</td>
<td>0.7550X</td>
<td>0.1796</td>
<td>0.2282</td>
</tr>
</tbody>
</table>
% expl.Var. | 45          | 14          | 16          |
Name of factor | Engaged      | Guided      | Disengaged  |

Source: own edition

**a. Factors’ analysis by categories**

For the "responsible attitude" category, respondents in all three factors showed to be environmentally friendly and conscious. Most of the respondents strongly agreed about the importance of finding a sustainable development approach in the hotel which shows that they are aware about the environment situation and the impact of the hospitality sector on it. In concordance with the attitudes of the respondents for the previous statement from the same category, most of the Hungarians strongly agreed that it is necessary that the hotels operate in environmentally friendly conditions. They also want to find identifiable CSR strategies, which shows that they are aware of the impact that hotels can have on the environment.

For the category "environmental responsibility", the respondents also showed to be mostly environmentally aware with one exception in factor 2 where the respondents agreed with one negative comment showing that they want to have abundant hot water when taking a shower. The respondents strongly agreed with using any possibilities for electricity saving. They also strongly disagreed about leaving lights turned on all night in common areas. This shows that
they know that saving electricity contributes in decreasing the harm done to the environment. It is mostly important to the respondents to find sorting and recycling bins in the hotels. That does not come as a surprise as this behaviour is part of their daily life and is considered a habit. Nevertheless, we can say that their attitude towards this statement matches their previous attitudes towards other statements from the same category. For the statements related to the water consumption reduction and water saving, the attitudes of the respondents towards the different statements are in confliction. Indeed, the respondents strongly disagreed about having water fountains working late at night. However, when it came to introducing tools, techniques and solutions for reducing water consumption, their attitudes were contradictory. They also want to have abundant hot water in the shower and this is because the statements directly touches their personal comfort. The respondents do not care for paper brochures which is a good attitude concerning the preservation of the environment. They also agreed about using recyclable and reusable materials in the restaurants and bars which can considerably help in reducing the use of polluting materials like plastic, cans, paper… The respondents disagreed with having their towels and bed linen changed daily which is a very good attitude since making the change every two or three days instead of daily is a basic of being environmentally friendly and responsible.

For the "responsible products" category, the respondents were presented with two positive statements and three negative ones. In factor 1, they were mostly neutral but they disagreed with two negative comments showing that they would not want the use of plastic items. In factor 2, the respondents were also mostly neutral but they agreed with one negative comment showing that they would only trust the cleanliness of the pool water if it is cleaned with chemical products. In factor 3, the respondents agreed with one positive comment and two negative ones. While they would appreciate the use of organic food and products, they would appreciate the use of plastic cups and straws in the pool and beach areas for safety measures and they would only trust the cleanliness of pool water if it is cleaned with chemicals.

For the category "local environment", respondents were mostly neutral in the 3 factors with an exception in factors 1 and 3 where the respondents disagreed with the same negative statement showing that they wouldn't accept the possibility of smoking in all common areas. As Hungarians are used to have special smoking areas where people can smoke freely, it does not come as a surprise that they do not accept smoking in all common areas. However, the attitudes are indifferent in all 3 factors on the importance of the hotels having gardens or being surrounded by nature which is quite an unsettling attitude because we've seen through previous
statements that the respondents are quite aware of the importance of the environment and preserving it.

In the "guests' education' category there was one negative and one positive comment. In factor 1, the respondents agreed with the negative statement of not providing the guests with any notes about responsible behaviour asking them to be green while in factor 2, the respondents disagreed with that statement. In factor 2, the respondents, however, refused the suggestion of providing the guests with a training about the topic of sustainability while this statement was welcome in factor 3. This is because the word "training" signals "more work" in the brains of the respondents, which is not an attractive idea to them especially during their holidays. Although the respondents do not want to be directly implicated in trainings or activities, in the three factors they agreed on the hotel providing notes about responsible behaviour (e.g. change of towels only every three days) asking them to be green which is a positive attitude towards sustainability because it shows that they want to be informed on the matter.

For the "equal opportunities" category, in factor 2 the respondents strongly agree about the importance of making the hotel stay easier for disabled people. However, in factors 1 and 3 people border the indifference which shows that they mostly care about their own comfort.

For the category "local community", the attitudes range between neutral and slightly agree in the factors 1 and 2 but disagree in factor 3. This shows that the respondents would not mind helping the locals but only without being directly involved in something that will take some of their time and energy. Overall, the attitudes are positive towards the use of local products, which shows that the respondents are aware of the importance of local businesses. Concerning the hotel staff recommending not just local attractions or markets, the respondents are mostly neutral but in factor 3 they slightly disagree. In that case, we can understand that it is preferable for the respondents to stay local.

For the "employees' attitude" category, the respondents are neutral bordering on open minded in a sense that they would not mind following the lead/example of the employees concerning the respect of protection of the environment.

b. Characteristics of factors

According to our analysis by category, we found that the factors could also be categorized or coded. Factor 1 shows that the respondents are aware of the importance of CSR but there are certain limits not to cross when it comes to their personal comfort. Therefore, we categorized it as "disengaged". Factor 2, however, shows that respondents are environmentally aware and that they would not mind being more flexible about their comfort when it comes to the
protection of the environment. We, therefore, categorised it as "engaged". The third factor was coded as "guided" because it shows that comfort is more important for the respondents than CSR. They do however have an inclination towards being environmentally friendly when it does not affect their comfort.

**c. Consensus statements and differences between factors**

There were seven differences between factor 1 and 2. The categories "guests' education", "responsible products", and "environmental responsibility" had two differences each and there was one statement on which the respondents didn't agree, and it was from the category "responsible attitude". Between the factors 1 and 3 there were four differences from four different categories. Indeed, the respondents did not have the same attitude on the possibility of volunteering for local people, which falls in the "local community" category. They also had different views on the accessibility for disabled people, which is from the category "equal opportunities". Moreover, concerning the local environment, they saw differently the importance of the hotel having a big proximity to nature. Finally, the respondents did not have the same attitude about the possibility of training guests in the topic of sustainability.

Between factor 2 and factor 3 there were three differences related to the "environmental responsibility" category. The respondents also had four more different attitudes, two from each of the following categories: local environment and local community. Furthermore, the respondents saw differently about the following "equal opportunities" statement: easy accessibility for people with disabilities in all common areas and in rooms.

Although the respondents' attitudes differ from factor to factor, ten statements did not distinguish between any pair of factors. The most significant statements are mostly from the "environmental responsibility" category and they concern the reduction of food waste, water and electricity saving, and availability of sorting and recycling bins. The two other significant statements are from the categories "local community" and "employees' attitude" and they are about the use of local products and employees showing a good example for guests.

**d. Findings**

As environmental issues have become a central concern of policy makers and businesses, understanding people’s environmental values, attitudes, and intentions has become increasingly important (Barber, 2010; Bazoche et al., 2008; Ottman, 2011). In their research, Carrus, Passaffaro and Bonnes (2008) examined the role of emotions as well as habits and choices of consumers in eco–friendly behaviors. However, many of these pro–environmental
patterns can be forgotten during travel and leisure hours. Through this research, we found that it wasn't the case for our Hungarian sample. Because in their everyday life Hungarians follow their country's rule of recycling and smoking restrictions, it became a habit. Indeed, results showed that they would automatically expect to have smoking areas and recycling bins in the hotels. Chen and Peng (2012) findings revealed that visitors with adequate knowledge of green accommodation operations develop strong intention to come if they are confident that they are financially and physically capable and if they have a favorable attitude towards green hotels, whereas those with poor environmental knowledge are likely to depend on the advice of others when selecting a green hotel commodity. This study showed that, concerning the material part, respondents tend to choose the hotels that offers the best quality/price ratio, independently of CSR practices. Moreover, we can see that no statements from the category equal opportunities represent a difference whether in factor 1, 2 or 3 so statements from this category should be implemented in the thinking of the respondents. Overall, we found that guests are somehow aware of the importance of the environment but it would be better to further their knowledge and education about CSR and environment in a more detailed, frequent, and understandable way. Moreover, previous findings show differences between consumers’ evaluation of CSR dimensions (e.g. Curras-Perez et al., 2018; Loureiro et al., 2012) which can be economic, legal, ethical and philanthropic. So, for future researches, it would be interesting to do the same study on another age range of Hungarians but also to examine their perceptions towards the different CSR dimensions. It would also be beneficial to widen the number of participants. Conducting the same research on samples from other countries would also permit to compare behavioural attitudes from different cultures and, therefore, come up with strategies and solutions in order to raise the awareness of hotel visitors about the environment and attract them towards hotels with CSR practices (figure 10).
III.5.6.3. Comparison of Tunisian and Hungarian guests’ perceptions about CSR in hotels

To begin, we conducted a principal component analysis on the data for both Hungarians and Tunisians. The analysis produced 8 factors for each sample, and only those with eigenvalues greater than 1 were kept. Four factors met this criterion in both cases, suggesting that a 4-factor solution could be appropriate. However, other conditions had to be considered, such as the need for correlations between factors to be below 0.5, and for a minimum of 2 observations to be

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grouped together in one factor. Taking these factors into account, we ultimately opted for a three-factor solution for both the Hungarian and Tunisian samples. (table 12)

Table 13: Factor matrix of Hungarian and Tunisian guests

<table>
<thead>
<tr>
<th></th>
<th>HUN1</th>
<th>HUN2</th>
<th>HUN3</th>
<th>QSORT 1</th>
<th>QSORT 2</th>
<th>QSORT 3</th>
<th>TUN1</th>
<th>TUN2</th>
<th>TUN3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hungarian A</td>
<td>0.5686X</td>
<td>0.0926</td>
<td>0.4857</td>
<td>0.9372X</td>
<td>0.1997</td>
<td>0.0518</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hungarian B</td>
<td>0.7801X</td>
<td>0.3464</td>
<td>0.7814</td>
<td>0.1636</td>
<td>0.9748X</td>
<td>0.0312</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hungarian C</td>
<td>0.1919</td>
<td>0.0940</td>
<td>0.8718X</td>
<td>0.2408</td>
<td>0.9346X</td>
<td>0.0782</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hungarian D</td>
<td>0.8066X</td>
<td>0.1900</td>
<td>0.7538</td>
<td>0.6615X</td>
<td>0.2407</td>
<td>0.6477</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hungarian E</td>
<td>0.9382X</td>
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<td>0.1102</td>
<td>-0.0287</td>
<td>-0.1072</td>
<td>0.8833X</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hungarian F</td>
<td>0.1774</td>
<td>0.8530X</td>
<td>-0.0500</td>
<td>0.9372X</td>
<td>0.1997</td>
<td>0.0518</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hungarian G</td>
<td>0.7191X</td>
<td>0.4347</td>
<td>0.1038</td>
<td>0.1636</td>
<td>0.9748X</td>
<td>0.0312</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hungarian H</td>
<td>0.7569X</td>
<td>0.2771</td>
<td>0.7575</td>
<td>0.6615X</td>
<td>0.2407</td>
<td>0.6477</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hungarian I</td>
<td>0.7218X</td>
<td>0.3242</td>
<td>0.3411</td>
<td>0.6615X</td>
<td>0.2407</td>
<td>0.6477</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Hungarian J</td>
<td>0.4301</td>
<td>0.5915X</td>
<td>0.3872</td>
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<td>0.3834</td>
<td>0.8385X</td>
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<td>0.0517</td>
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<tr>
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<td>0.0312</td>
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</tr>
<tr>
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<td>0.9346X</td>
<td>0.0782</td>
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<td>0.6615X</td>
<td>0.2407</td>
<td>0.6477</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hungarian O</td>
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<td>0.1796</td>
<td>0.2282</td>
<td>-0.0287</td>
<td>-0.1072</td>
<td>0.8833X</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% expl Var. 45</td>
<td>14</td>
<td>16</td>
<td>32</td>
<td>34</td>
<td>24</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nbr of people/ factor 10 2 3 7 5 3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Names of factors</td>
<td>Sustainable thinker</td>
<td>Controversially sustainable</td>
<td>Self-interested sustainable</td>
<td>Sustainable at the level of principles</td>
<td>Environmentally sustainable</td>
<td>Unsustainable</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

source: own edition

a) Factor analysis along CSR categories

To begin, we present a summary of our findings across each category of corporate social responsibility (CSR), with an emphasis on identifying areas that are deemed more or less important by the guests, as well as the areas where opinions differ within each factor. In the category of "responsible attitude," we found that Hungarian guests were environmentally conscious across all three factors. Most respondents strongly agreed on the significance of sustainable development practices in hotels, as well as the importance of environmentally friendly operations, indicating that they understand the impact of hotels on the environment and value sustainability. In contrast, Tunisian guests held more varied opinions on this category. Factor TUN1 largely agreed that hotels they visit should have environmentally friendly facilities, while TUN2 remained neutral on the topic. However, TUN3 mostly disagreed with the necessity of implementing sustainable development practices in hotels, while still expressing a desire for identifiable CSR strategies, revealing a contradictory attitude.

In the "environmental responsibility" category, Hungarians were no longer as explicitly environmentally conscious, but they exhibited more sustainable behaviour than Tunisian guests in many cases. Guests from both countries acknowledged that saving electricity contributes to
reducing environmental damage, as evidenced by their disagreement with leaving lights on in common areas throughout the night or turning on the TV in an empty space.

Most guests feel it is important to have separate waste collection in hotels, likely because they practice waste segregation in their daily lives. However, opinions vary regarding water consumption. Hungarians unanimously disagree with late-night access to fountains while Tunisians are neutral. Tunisians prioritize reducing water consumption, but they view using tools and techniques to achieve this as less important. All guests want plenty of hot water in the shower for personal comfort, prioritizing it over environmental sustainability.

In terms of eco-friendly practices, Hungarians in HUN1 oppose changing towels and bedding daily, while all respondents agree on reducing food waste. However, they do not appreciate food leftovers being reused. Respondents are less interested in paper brochures and prefer the use of recyclable and reusable materials in restaurants and bars. Opinions on "responsible products" vary, with both Hungarian and Tunisian guests opposing the use of plastic cups and straws and colorful plastic wristbands. However, they insist on using chemicals for cleaning as they do not trust that pool water can be safely cleaned without chlorine and chemicals. Only guests in HUN3 and TUN2 appreciate the use of organic food and products.

Guests consider practices related to the "local environment" less important, including hotels having gardens or being surrounded by nature. However, they do appreciate being informed and educated about responsible behavior by the hotel. Respondents are less interested in training on sustainability during their holiday. In terms of "equal opportunities," guests strongly agree on the importance of facilitating hotel stays for people with disabilities. However, they are less interested in using local products or participating in volunteering activities towards the local community. In the "employee attitude" category, guests are open-minded, happy if hotel employees set a good example in terms of sustainable behavior but do not expect them to have a sustainable attitude.
Characteristics, similarities and differences among Tunisian and Hungarian factors

Furthermore, it is worthwhile to examine each factor separately in addition to analyzing the categories, as it can reveal different attitudes towards sustainability. According to the HUN1 group, Hungarians consider the implementation of sustainable practices to be essential for a sustainable hotel, with a focus on responsible activities and environmentally friendly products. This group can be considered as having a sustainable mindset.

On the other hand, the HUN2 group places less emphasis on the strategic implementation of CSR but believes that measures to strengthen environmental responsibility are important. However, they do not view environmental sustainability measures that directly affect guest
comfort as a positive direction but do value certain social CSR activities. This group is controversially sustainable.

The HUN3 group has the least clear opinions on sustainable hotel CSR initiatives. While environmental responsibility is a priority for them, they tend to reject sustainability measures that inconvenience guests. They are considered a self-interested sustainable group.

In Tunisians, the first factor group agrees with the principle of implementing sustainability principles in hotels but does not have a clear stance on sustainability solutions in detail. This group can be described as having a sustainable mindset at the level of principles.

The second group prioritizes environmental values among the pillars of sustainability and is called environmentally sustainable. Meanwhile, the TUN3 group opposes sustainability values and represents an unsustainable mindset.

Overall, Hungarian and Tunisian guests tend to have positive or neutral opinions on sustainability, indicating that hotels should already be operating sustainably in more areas. Hungarian guests prioritize energy and water saving, waste management, and food waste reduction, but are neutral on certain attributes such as private gardens and local products, suggesting that they expect hotels to address global challenges more than local sustainability. Tunisian guests tend to have uniformly positive opinions on environmental sustainability but are more neutral on social sustainability.

\[\text{Figure 11: Consensus statements of Hungarian and Tunisian guests}\]

*Source: own edition*
III.5.7. Main results

III.5.7.1. Behaviour and attitude of Tunisian guests towards sustainability and CSR

These findings from previous research made us intent on finding the Generation Z of Tunisians’ attitude towards CSR by rising the following questions:

− To what level are the Tunisians aware of the importance of sustainability and responsibility in the hospitality industry?
− Are they willing to concede some of their comfort in favour of corporate social responsibility strategies?

At first, we performed a principal component analysis on the data. As a result, we obtained 8 factors. We only retained the factors that had an eigenvalue above 1. We had three Eigenvalues superior to 1; which means that we have 3 factors. However, when we flagged the factors, we observed that the respondents fit better in factor 1 and factor 2. Seeing that there are enough big differences in 2 factors, the Qsort was performed on the 1 and 2 factor solutions that were retained (Table 12).

Table 15: Factors of Tunisian guests

<table>
<thead>
<tr>
<th>Participant</th>
<th>Factor 1</th>
<th>Factor 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Participant A</td>
<td>0.85053X</td>
<td>-0.10269X</td>
</tr>
<tr>
<td>2 Participant B</td>
<td>0.82376X</td>
<td>0.04311X</td>
</tr>
<tr>
<td>3 Participant C</td>
<td>-0.07874X</td>
<td>0.88905X</td>
</tr>
<tr>
<td>4 Participant D</td>
<td>-0.07874X</td>
<td>0.88905X</td>
</tr>
<tr>
<td>5 Participant E</td>
<td>0.82739X</td>
<td>-0.09073X</td>
</tr>
<tr>
<td>6 Participant F</td>
<td>0.86854X</td>
<td>0.1824X</td>
</tr>
<tr>
<td>7 Participant G</td>
<td>0.92349X</td>
<td>-0.25762X</td>
</tr>
<tr>
<td>8 Participant H</td>
<td>0.8682X</td>
<td>-0.23939X</td>
</tr>
<tr>
<td>9 Participant I</td>
<td>0.73373X</td>
<td>-0.04343X</td>
</tr>
<tr>
<td>10 Participant J</td>
<td>0.80985X</td>
<td>-0.26618X</td>
</tr>
</tbody>
</table>

% expl. Var. | 58 | 17 |

Number of persons per factor | 8 | 2 |

Name of factor | committed | disengaged |

Source: own edition

a. Factors’ analysis by categories

For the environmental category we had 5 positive statements and 7 negative ones. In factor 1, respondents disagreed with the negative statements which shows that they are committed to the environment. In factor 2, however, respondents were mostly neutral about the statements.
It doesn’t necessarily mean that they are not committed at all to CSR but that they found other categories more important.
For the social category, we had 7 positive statements and 7 negative ones. In factor 1, respondents disagreed again with all negative statements which enhances the fact that they are not only committed to the environmental part of CSR but also the social one.
In factor 2, respondents disagreed with some negative statements but with some positive ones as well. We can deduct that they tend to choose their comfort first.
For the economic category we had 2 negative and 2 positive statements. In factor 1, respondents disagreed with the negative statements and agreed that social media and marketing tend to influence their decision-making. In factor 2, however, respondents showed that they are not influenced by social media.

b. Characteristics of factors
According to our analysis by category, we found that the factors could also be coded.
Factor 1 shows that the respondents are aware about the three pillars of corporate social responsibility (environmental, social, economic) and that they would not mind being more flexible about their comfort. We, therefore, categorized factor 1 as “committed”.
Factor 2 shows that comfort is more important to respondents than any category of CSR, so we coded it as “disengaged”.

105
c. Consensus statements and differences between factors

Table 16: Consensus statements between the two factors of Tunisian guests

<table>
<thead>
<tr>
<th>Category</th>
<th>Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social</td>
<td>En: To be concerned about the impacts that hotels and their guests have on the local community and environment.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: To have confidence in good standards of staff hygiene.</td>
</tr>
<tr>
<td>Social</td>
<td>En: There is access for people with a disability.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: To learn more, at the hotel, about sustainability and participate in activities on the subject organized by the hotel.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: Rooms and bathrooms cannot be cleaned to a high standard with sustainable products (eco, green).</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: Employees that are better trained in sustainability are not necessarily more engaged.</td>
</tr>
<tr>
<td>Social</td>
<td>En: The staff and employees are not local people.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: The employees don't seriously apply the hotel's sustainability policies.</td>
</tr>
<tr>
<td>Social</td>
<td>En: Community members don't benefit from my visit.</td>
</tr>
<tr>
<td>Social</td>
<td>En: The hotel does not provide a culturally authentic experience.</td>
</tr>
<tr>
<td>Economic</td>
<td>En: Hotels' environmental advertising (eco-labelling) doesn't tend to change your point of view.</td>
</tr>
</tbody>
</table>

Source: own edition

Table 17: Differences between factor 1 and factor 2 of Tunisian guests

<table>
<thead>
<tr>
<th>Category</th>
<th>Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social</td>
<td>En: The hotel does not have a focus on improving the local environment.</td>
</tr>
<tr>
<td>Social</td>
<td>En: The hotel and staff do not respect local culture.</td>
</tr>
<tr>
<td>Social</td>
<td>Vulnerable community members do not benefit from the hotel: from work, money earned by family members, village visits.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: Not to have confidence in the safety and quality of food and drinking water.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: The hotel doesn't have environmental sustainability, inclusion, and social sustainability.</td>
</tr>
<tr>
<td>Social</td>
<td>En: Not to experience the area's natural environment.</td>
</tr>
<tr>
<td>Economic</td>
<td>En: Hotels' environmental advertising (eco-labelling) doesn't tend to change your point of view.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: The hotel doesn't promote water saving efficiently.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: The hotel doesn't contribute to environmental protection by using less energy and reducing carbon emissions.</td>
</tr>
<tr>
<td>Economic</td>
<td>En: Online ratings that mention sustainability are not an important source of information for the guests' decision-making.</td>
</tr>
</tbody>
</table>

Source: own edition
d. findings

We found that respondents in both factors are mostly aware about the social and the environmental categories. Indeed, they are concerned about the impacts that hotels and their guests have on the local community and the environment. They also find it important that there is an access to people with a disability. They would prefer that the staff and employees be local people and that the community members benefit from their visit. They are also interested in the culturally authentic experience that the hotel can offer them.

For the environmental category, respondents in factors 1 and 2 want to have confidence in the good standards of hygiene of the staff. They also agree that rooms and bathrooms cannot be cleaned with sustainable products. They are concerned that the employees don’t seriously apply the hotel’s sustainability policies and that even if they are better trained in sustainability, they are not necessarily more engaged. In another hand, respondents want to learn more, at the hotel, about sustainability and are open to participate in activities on the subject organized by the hotel.

From the economic category, respondents agree that the advertising of hotels about the environment does not tend to change their point of view, which means that they are not influenced by any eco-label.

Respondents’ opinion from factor 1 and factor 2 differed mostly in the social category. Indeed, in factor 2, respondents were neutral if the hotel does not have a focus on improving the local environment. Moreover, they did not find it important if the hotel and staff do not respect local culture. In factor 1, respondents are concerned that vulnerable community members do not benefit from the hotel (work, money, village visits). They also want to experience the area’s natural environment.

We can conclude that Tunisian guests are more aware of the environmental category than the social or economic ones.

III.5.7.2. Behaviour and attitude of Hungarian guests towards sustainability and CSR

The findings from previous research made us intent on finding the Generation Z of Hungarians’ attitude towards CSR by raising the following questions:

− To what level are the Hungarians aware of the importance of sustainability and responsibility in the hospitality industry?

− Are they willing to concede some of their comfort in favour of corporate social responsibility strategies?
At first, we performed a principal component analysis on the data. As a result, we obtained 8 factors. We only retained the factors that had an eigenvalue above 1. We had four Eigenvalues superior to 1; which means that we have four factors. However, when we flagged the factors, we observed that the respondents fit better in factor 1 and factor 2. Seeing that there are enough big differences in 2 factors, the Qsort was performed on the 1 and 2 factor solutions that were retained (Table 15).

<table>
<thead>
<tr>
<th>Part.No</th>
<th>Factor 1</th>
<th>Factor 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>-0.07146</td>
<td>-0.2254</td>
</tr>
<tr>
<td>2</td>
<td>0.61132X</td>
<td>0.5146</td>
</tr>
<tr>
<td>3</td>
<td>0.72188X</td>
<td>0.25948</td>
</tr>
<tr>
<td>4</td>
<td>0.57941X</td>
<td>0.53357</td>
</tr>
<tr>
<td>5</td>
<td>0.61103X</td>
<td>0.52354</td>
</tr>
<tr>
<td>6</td>
<td>0.45326X</td>
<td>0.37465</td>
</tr>
<tr>
<td>7</td>
<td>0.71289X</td>
<td>0.00987</td>
</tr>
<tr>
<td>8</td>
<td>0.6036X</td>
<td>0.40975</td>
</tr>
<tr>
<td>9</td>
<td>0.33464X</td>
<td>-0.76777X</td>
</tr>
<tr>
<td>10</td>
<td>0.71461X</td>
<td>0.19096</td>
</tr>
<tr>
<td>11</td>
<td>0.13722</td>
<td>0.81016X</td>
</tr>
<tr>
<td>12</td>
<td>0.69927X</td>
<td>0.41861</td>
</tr>
<tr>
<td>13</td>
<td>0.68898X</td>
<td>-0.16653</td>
</tr>
<tr>
<td>14</td>
<td>0.8003X</td>
<td>0.02709</td>
</tr>
<tr>
<td>15</td>
<td>0.73673X</td>
<td>0.15665</td>
</tr>
<tr>
<td>16</td>
<td>0.69109X</td>
<td>0.45577</td>
</tr>
<tr>
<td>17</td>
<td>0.80809X</td>
<td>0.23294</td>
</tr>
<tr>
<td>% Expl. Variance</td>
<td>46</td>
<td>11</td>
</tr>
<tr>
<td>Number of persons per factor</td>
<td>14</td>
<td>2</td>
</tr>
<tr>
<td>Name of factor</td>
<td>engaged</td>
<td>Guided</td>
</tr>
</tbody>
</table>

Source: own edition

a. Factors’ analysis by categories

For the environmental category we had 5 positive statements and 7 negative ones. In factor 1, respondents disagreed with the negative statements which shows that they are committed to the environment. In factor 2, however, respondents mostly agreed with the statements. However, we cannot say yet that they are not committed as they may agree with the other categories.

For the social category, we had 7 positive statements and 7 negative ones. Both in factor 1 and factor 2, respondents disagreed with all negative statements which shows that respondents in factor 2 give some importance to the social category.
For the economic category we had 2 negative and 2 positive statements. In factor 1, respondents disagreed with the negative statements and agreed that social media and marketing tend to influence their decision-making. In factor 2, however, respondents showed that they are not influenced by social media.

b. Characteristics of factors

According to our analysis by category, we found that the factors could also be coded. Factor 1 shows that the respondents are aware about the three pillars of corporate social responsibility (environmental, social, economic) and that they would not mind being more flexible about their comfort. We, therefore, categorized factor 1 as “engaged”. Factor 2 shows that comfort is more important to respondents than any category of CSR. However, they tend to be flexible when it comes to the social category, so we coded it as “guided”.

c. Consensus statements and differences between factors

Table 19: Consensus statements of Hungarian guests

<table>
<thead>
<tr>
<th>Category</th>
<th>Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Environmental</td>
<td>En: The hotel doesn't have environmental sustainability, inclusion, and social sustainability.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: The hotel doesn't promote water saving efficiently.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: The hotel promotes energy efficiency or green energy.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: The employees seriously apply the hotel's sustainability policies.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: To learn more, at the hotel, about sustainability and participate in activities on the subject organized by the hotel.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: To have confidence in good standards of staff hygiene.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: To have confidence that sewage and wastewater are dealt with appropriately.</td>
</tr>
<tr>
<td>Social</td>
<td>En: Community members do not benefit from my visit.</td>
</tr>
<tr>
<td>Social</td>
<td>En: The staff and employees are not local people.</td>
</tr>
<tr>
<td>Social</td>
<td>En: To be concerned about the impacts that hotels and their guests have on the local community and environment.</td>
</tr>
<tr>
<td>Social</td>
<td>En: The hotel does not badly impact the community's access to clean water.</td>
</tr>
<tr>
<td>Social</td>
<td>En: Vulnerable community members do not benefit from the hotel: from work, money earned by family members, village visits.</td>
</tr>
<tr>
<td>Social</td>
<td>En: The hotel and staff do not respect local culture.</td>
</tr>
<tr>
<td>Social</td>
<td>En: To experience local culture (art, architecture, festivals, food, beliefs).</td>
</tr>
<tr>
<td>Social</td>
<td>En: To shop and visit local markets.</td>
</tr>
</tbody>
</table>

Source: own edition
### Table 20: Differences between factors of Hungarian guests

<table>
<thead>
<tr>
<th>Category</th>
<th>Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Environmental</td>
<td>En: To not have confidence in the safety and quality of food and drinking</td>
</tr>
<tr>
<td></td>
<td>water.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: The hotel doesn't contribute to environmental protection by using less</td>
</tr>
<tr>
<td></td>
<td>energy and reducing carbon emissions.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: The hotel doesn't have environmental sustainability, inclusion, and social sustainability.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: Rooms and bathrooms cannot be cleaned to a high standard with sustainable products (eco, green).</td>
</tr>
<tr>
<td>Social</td>
<td>En: The hotel and staff do not respect local culture.</td>
</tr>
<tr>
<td>Economic</td>
<td>En: Online ratings that mention sustainability are not an important Source of information for your decision-making.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: The hotel doesn't promote water saving efficiently.</td>
</tr>
<tr>
<td>Economic</td>
<td>En: Hotels’ environmental advertising (eco-labelling) does not tend to change your point of view.</td>
</tr>
</tbody>
</table>

Source: own edition

**d. Findings**

Like for the Tunisian guests, we found that Hungarian guests are mostly aware about the environmental than the social categories. In both factors 1 and 2, respondents disagree that the hotel doesn’t have environmental sustainability, inclusion, and social sustainability. They also disagree that the hotel doesn’t promote water saving efficiently. They find it important that the hotel promotes energy efficiency or green energy. They like to learn more, at the hotel, about sustainability and participate in activities on the subject organized by the hotel. They also want to have confidence in good standards of staff hygiene and that the sewage and wastewater are dealt with appropriately.

From the social category, respondents want the community members to benefit from their visit and that the staff and employees be local people. They are also concerned about the impacts that hotels and their guests have on the local community and environment. They do not want the hotel to badly impact the community’s access to clean water. They find it important that the hotel and staff respect the local culture and that vulnerable community members benefit from the hotel. Finally, they agree on experiencing local culture and shopping and visiting local markets.
For the economic category, respondents in factor 1 find that online ratings that mention sustainability are an important source of information for their decision-making while respondents from factor 2 find it not.

III.5.7.3. Behaviour and attitude of Tunisian hotel managers towards sustainability and CSR

The findings from previous research made us intent on finding the attitude of Tunisian hotel managers towards CSR by raising the following questions:

- To what level are the Tunisian managers aware of the importance of sustainability and responsibility in the hospitality industry?

At first, we performed a principal component analysis on the data. As a result, we obtained 8 factors. We only retained the factors that had an eigenvalue above 1. We had four Eigenvalues superior to 1; which means that we have four factors. However, when we flagged the factors, we observed that the respondents fit better in factor 1 and factor 2. Seeing that there are enough big differences in 2 factors, the Qsort was performed on the 1 and 2 factor solutions that were retained (Table 18).

Table 21: Factors of Tunisian hotel managers

<table>
<thead>
<tr>
<th>Participant</th>
<th>Factor 1</th>
<th>Factor 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Participant A</td>
<td>0.09571</td>
<td>0.78585X</td>
</tr>
<tr>
<td>2 Participant B</td>
<td>0.89818X</td>
<td>0.10267</td>
</tr>
<tr>
<td>3 Participant C</td>
<td>0.74215X</td>
<td>0.12932</td>
</tr>
<tr>
<td>4 Participant D</td>
<td>0.0329</td>
<td>0.83254X</td>
</tr>
<tr>
<td>5 Participant E</td>
<td>0.79388X</td>
<td>0.03077</td>
</tr>
<tr>
<td>6 Participant F</td>
<td>0.32929</td>
<td>0.12576</td>
</tr>
<tr>
<td>7 Participant G</td>
<td>0.78582X</td>
<td>0.08868</td>
</tr>
<tr>
<td>8 Participant H</td>
<td>0.67593X</td>
<td>-0.19623</td>
</tr>
<tr>
<td>9 Participant I</td>
<td>0.60611X</td>
<td>0.03855</td>
</tr>
<tr>
<td>10 Participant J</td>
<td>0.75668X</td>
<td>0.08788</td>
</tr>
<tr>
<td>% expl. Var.</td>
<td>42</td>
<td>14</td>
</tr>
<tr>
<td>Number of persons per factor</td>
<td>7</td>
<td>2</td>
</tr>
<tr>
<td>Name of factor</td>
<td>committed</td>
<td>guided</td>
</tr>
</tbody>
</table>

Source: own edition

---

a. **Factors’ analysis by categories**

For the environmental category we had 5 positive statements and 7 negative ones. In factor 1, respondents disagreed with the negative statements which shows that they are committed to the environment. In factor 2, respondents also disagreed with the negative statements. However, we cannot say yet if they are committed or not as they may disagree with the other categories.

For the social category, we had 7 positive statements and 7 negative ones. In factor 1, respondents disagreed with all negative statements which shows that respondents are committed to the social category as well as the environmental one. In factor 2, however, respondents did agree with the negative statements which shows that they are not really committed to the social category.

For the economic category we had 2 negative and 2 positive statements. In factor 1, respondents disagreed with the negative statements and agreed that social media and marketing tend to influence their decision-making. In factor 2, however, respondents showed that they are not influenced by social media.

b. **Characteristics of factors**

According to our analysis by category, we found that the factors could also be coded. Factor 1 shows that the respondents are aware about the three pillars of corporate social responsibility (environmental, social, economic) and that they would not mind being more flexible about their comfort. We, therefore, categorized factor 1 as “committed”.

Factor 2 shows that comfort is more important to respondents than any category of CSR. However, they tend to be flexible when it comes to the social category, so we coded it as “guided”.


c. Consensus statements and differences between factors

Table 22: Consensus statements of Tunisian hotel managers

<table>
<thead>
<tr>
<th>Category</th>
<th>Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social</td>
<td>En: Guests can experience local culture (art, architecture, festivals, food, beliefs).</td>
</tr>
<tr>
<td>Social</td>
<td>En: Guests can shop and visit local markets.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: To educate guests on sustainability and organize activities on the subject.</td>
</tr>
<tr>
<td>Economic</td>
<td>En: Fake advertising about sustainable policies can lead to greenwashing.</td>
</tr>
<tr>
<td>Social</td>
<td>En: To be concerned about the impacts that hotels and their guests have on the local community and environment.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: The guests have confidence that sewage and wastewater are dealt with appropriately.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: The guests have confidence in good standards of staff hygiene.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: It is difficult to manage and control employees to apply the hotel's sustainability policies.</td>
</tr>
<tr>
<td>Social</td>
<td>En: Community members don't benefit from the guest's visit.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: Training employees on sustainability cannot improve their engagement.</td>
</tr>
<tr>
<td>Economic</td>
<td>En: Guests are not influenced by the hotel's environmental advertising (eco-labelling).</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: The hotel doesn't contribute to environmental protection by using less energy and reducing carbon emissions.</td>
</tr>
<tr>
<td>Social</td>
<td>En: The staff and employees are not local people.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: Guests don't have confidence in the safety and quality of food and drinking water.</td>
</tr>
</tbody>
</table>

Source: own edition
Table 23: Differences between factors of Tunisian hotel managers

<table>
<thead>
<tr>
<th>Category</th>
<th>Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Environmental</td>
<td>En: The hotel doesn't have environmental sustainability, inclusion and social sustainability.</td>
</tr>
<tr>
<td>Social</td>
<td>En: The hotel does not provide a culturally authentic experience.</td>
</tr>
<tr>
<td>Social</td>
<td>En: The hotel and staff do not respect local culture.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: Guests don't have confidence in the safety and quality of food and drinking water.</td>
</tr>
<tr>
<td>Social</td>
<td>En: The hotel does not have a focus on improving the local environment.</td>
</tr>
<tr>
<td>Environmental</td>
<td>En: The hotel doesn't promote water saving efficiently.</td>
</tr>
</tbody>
</table>

Source: own edition

d. Findings

We found that respondents in both factors are mostly aware about the environmental category. Indeed, they find it important to educate guests on sustainability and organize activities on the subject. They also find it important that guests not only have confidence in good standards of staff hygiene but also that sewage and wastewater are dealt with appropriately as well as confidence in the safety and quality of food and drinking water. Tunisian hotel managers find it very difficult to manage and control employees to apply hotel’s sustainability policies and that training employees on sustainable cannot really improve their engagement. Moreover, hotel managers are aware that the hotels contribute to environmental protection by using less energy and reducing carbon emissions.

For the social category, respondents find it important that guests can shop and visit local markets. They are also concerned about the impacts that hotels and their guests have on the local community and environment. They find it important that community members benefit from the guests’ visits and that the staff and employees be local people.

For the economic category, Tunisian hotel managers do believe that fake advertising about sustainable policies can lead to greenwashing and that guests are influenced by the hotels’ environmental advertising (eco-labelling).

However, to the opposite of factor 1, in factor 2 respondents think that hotels do not have environmental sustainability, inclusion, and social sustainability. They also find that hotels do
not provide a culturally authentic experience and that the hotel and staff do not respect local culture.

We can conclude that Tunisian hotel managers are aware of the importance of CSR but that they cannot act on it for some reasons.

III.5.7.4. Behaviour and attitude of Hungarian hotel managers towards sustainability and CSR

The findings from previous research made us intent on finding the attitude of Hungarian hotel managers towards CSR by rising the following questions:

- To what level are the Hungarian managers aware of the importance of sustainability and responsibility in the hospitality industry?

At first, we performed a principal component analysis on the data. As a result, we obtained 8 factors. We only retained the factors that had an eigenvalue above 1. We had three Eigenvalues superior to 1; which means that we have three factors. However, when we flagged the factors, we observed that the respondents fit better in factor 1 and factor 2. Seeing that there are enough big differences in 2 factors, the Qsort was performed on the 1 and 2 factor solutions that were retained (Table 21).

Table 24: Factors of Hungarian hotel managers

<table>
<thead>
<tr>
<th>Part.No</th>
<th>Factor 1</th>
<th>Factor 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Participant A</td>
<td>0.83264X</td>
<td>-0.2001</td>
</tr>
<tr>
<td>2 Participant B</td>
<td>0.08915</td>
<td>-0.55085X</td>
</tr>
<tr>
<td>3 Participant C</td>
<td>-0.2611X</td>
<td>0.10092</td>
</tr>
<tr>
<td>4 Participant D</td>
<td>0.46769</td>
<td>0.53845X</td>
</tr>
<tr>
<td>5 Participant E</td>
<td>0.41323X</td>
<td>-0.07308</td>
</tr>
<tr>
<td>6 Participant F</td>
<td>0.50973X</td>
<td>0.27559</td>
</tr>
<tr>
<td>7 Participant G</td>
<td>0.13558</td>
<td>-0.65347X</td>
</tr>
<tr>
<td>8 Participant H</td>
<td>-0.11074</td>
<td>0.7056X</td>
</tr>
<tr>
<td>9 Participant I</td>
<td>0.72152X</td>
<td>0.24345</td>
</tr>
<tr>
<td>10 Participant J</td>
<td>0.75524X</td>
<td>-0.1395</td>
</tr>
<tr>
<td>11 Participant K</td>
<td>-0.12658</td>
<td>-0.14074</td>
</tr>
<tr>
<td>% Expl. Variance</td>
<td>23</td>
<td>16</td>
</tr>
<tr>
<td>Number of persons per factor</td>
<td>6</td>
<td>4</td>
</tr>
<tr>
<td>Name of factor</td>
<td>Committed</td>
<td>Disengaged</td>
</tr>
</tbody>
</table>

Source: own edition

--


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a. Factors’ analysis by categories

For the environmental category we had 5 positive statements and 7 negative ones. In factor 1, respondents disagreed with the negative statements which shows that they are committed to the environment. In factor 2, however, respondents were mostly neutral about the statements. It doesn’t necessarily mean that they are not committed at all to CSR but that they found other categories more important.

For the social category, we had 7 positive statements and 7 negative ones. In factor 1, respondents disagreed again with all negative statements which enhances the fact that they are not only committed to the environmental part of CSR but also the social one.

In factor 2, respondents disagreed with some negative statements but with some positive ones as well. We can deduct that they tend to choose their comfort first.

For the economic category we had 2 negative and 2 positive statements. In factor 1, respondents disagreed with the negative statements and agreed that social media and marketing tend to influence their decision-making. In factor 2, however, respondents showed that they are not influenced by social media.

b. Characteristics of factors

According to our analysis by category, we found that the factors could also be coded. Factor 1 shows that the respondents are aware about the three pillars of CSR and that they would not mind being more flexible about their comfort. We, therefore, categorized factor 1 as “committed”.

Factor 2 shows that comfort is more important to respondents than any category of CSR, so we coded it as “disengaged”.
c. **Consensus statements and differences between factors**

**Table 25: Consensus statements of Hungarian hotel managers**

<table>
<thead>
<tr>
<th>Category</th>
<th>Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social</td>
<td>The hotel does not badly impact the community's access to clean water.</td>
</tr>
<tr>
<td>Environmental</td>
<td>The guests have confidence in good standards of staff hygiene.</td>
</tr>
<tr>
<td>Environmental</td>
<td>The hotel promotes water saving efficiently.</td>
</tr>
<tr>
<td>Environmental</td>
<td>The guests have confidence in the safety and quality of food and drinking water.</td>
</tr>
<tr>
<td>Environmental</td>
<td>It is difficult to manage and control employees to apply the hotel's sustainability policies.</td>
</tr>
<tr>
<td>Economic</td>
<td>Online ratings that mention sustainability are an important Source of information for the guests' decision-making.</td>
</tr>
<tr>
<td>Economic</td>
<td>Guests are influenced by the hotel's environmental advertising (eco-labelling).</td>
</tr>
<tr>
<td>Social</td>
<td>Vulnerable community members benefit from the hotel: from work, money earned by family members, village visits.</td>
</tr>
<tr>
<td>Social</td>
<td>The hotel has a good reputation for contributing to the local community.</td>
</tr>
<tr>
<td>Social</td>
<td>The hotel and staff respect local culture.</td>
</tr>
<tr>
<td>Economic</td>
<td>Guests share their experience as well as their implication in a sustainable hotel on social media.</td>
</tr>
</tbody>
</table>

*Source: own edition*

**Table 26: Differences between factors of Hungarian hotel managers**

<table>
<thead>
<tr>
<th>Category</th>
<th>Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social</td>
<td>Guests can shop and visit local markets.</td>
</tr>
<tr>
<td>Social</td>
<td>The hotel provides a culturally authentic experience.</td>
</tr>
<tr>
<td>Environmental</td>
<td>To educate guests on sustainability and organize activities on the subject.</td>
</tr>
<tr>
<td>Social</td>
<td>Guests can experience the area’s natural environment.</td>
</tr>
<tr>
<td>Social</td>
<td>The hotel has a focus on improving the local environment.</td>
</tr>
<tr>
<td>Social</td>
<td>The staff and employees are local people.</td>
</tr>
<tr>
<td>Social</td>
<td>Guests can experience local culture (art, architecture, festivals, food, beliefs).</td>
</tr>
</tbody>
</table>

*Source: own edition*
d. Findings

We found that respondents from both factors are conscious and aware of the three categories of corporate social responsibility. For the environmental category, respondents find it important that guests have confidence in good standards of staff hygiene as well as in the safety and quality of food and drinking water. They also agree on the fact that the hotel should promote water saving efficiently. Like the Tunisian managers, the Hungarian managers find it difficult to manage and control employees to apply the hotels’ sustainability policies.

For the social category, respondents from both factors find it important that the hotel does not badly impact the community’s access to clean water and that vulnerable community members benefit from the hotel. Indeed, they agree that the hotel should have a good reputation for contributing to local community and that the hotel and staff respect local culture. However, in factor 2, and to the opposite of factor 1, respondents don’t find it important that guests can shop and visit local markets, nor that the hotel provides a culturally authentic experience.

For the economic category, respondents think that online ratings that mention sustainability are an important source of information for the guests’ decision-making. They also find that guests are influenced by the hotel’s environmental advertising with eco-labelling. Finally, respondents find it important that guests share their experience as well as their implication in a sustainable hotel on social media.

We can conclude that Hungarian hotel managers are committed to sustainability and corporate social responsibility.

III.6. Interviews

III.6.1. Introduction to Interviews as a Qualitative Research Method

Integrating interviews is a widely used qualitative research method that allows researchers to investigate people's views, experiences, and perspectives in-depth (Kvale, 1996; 2003). They offer a valuable means of exploring the construction and negotiation of meanings in natural settings (Cohen et al., 2007), enabling interviewees to speak in their own voice and express their thoughts and feelings (Berg, 2007).

III.6.2. Advantages of Interviews

Integrating interviews is a powerful qualitative research method that offers several advantages for researchers seeking to understand complex phenomena, individual perspectives, and experiences. One of the main advantages of interviews is their capacity for in-depth
exploration. Interviews enable researchers to delve deep into participants' perspectives, experiences, and beliefs, giving them the opportunity to explore complex phenomena and constructs that may not be directly observable (Kvale, 1996). Through interviews, researchers can ask open-ended questions and follow-up probes, allowing for a more comprehensive understanding of the interviewees' views and experiences.

Furthermore, interviews generate rich, detailed, and nuanced data that can provide valuable insights into the studied phenomenon. Interviewees can express their thoughts and feelings in their own words, thereby offering researchers access to their subjective experiences and unique perspectives (Schostak, 2006). This richness of information allows for a deeper understanding of the research topic and helps researchers uncover new insights that might have been overlooked using other methods.

The flexibility and adaptability of interviews, particularly semi-structured interviews, is another significant advantage. Interviewers can develop a list of predetermined questions while still allowing room for follow-up questions or exploring emerging topics during the interview (Gubrium & Holstein, 2002; Dörnyei, 2007). This flexibility enables researchers to pursue interesting lines of inquiry and adapt the interview process to each participant's unique experiences and perspectives.

In addition to their flexibility, interviews also facilitate the development of rapport and trust between the interviewer and the interviewee. This is essential for obtaining honest and candid responses (Kvale, 1996). Through face-to-face or online interactions, interviewers can establish a connection with participants, encouraging them to open up and share their experiences more freely.

Another important advantage of interviews is their capacity to ensure mutual understanding. The presence of an interviewer during the interview process allows for immediate clarification and elaboration of questions and responses, ensuring that both parties understand each other (Dörnyei, 2007). Interviewers can rephrase, simplify, or provide examples to help interviewees comprehend the questions, resulting in more accurate and relevant data.

Interviews can also be used in combination with other research methods, such as netnography or questionnaires, to triangulate data and provide a more comprehensive understanding of the research topic (Cohen et al., 2007). By comparing and contrasting data from different sources, researchers can enhance the validity and reliability of their findings.
Lastly, interviews can help researchers capture the context in which the studied phenomenon occurs, providing a better understanding of the factors that shape participants' experiences, beliefs, and actions (Berg, 2007). By exploring the social, cultural, and organizational context of the interviewees, researchers can gain a more in-depth understanding of the factors influencing the research topic.

### III.6.3. Challenges of Interviews

Despite their numerous advantages, interviews as a qualitative research method also present certain challenges that researchers need to consider.

Firstly, interviews can be time-consuming and labor-intensive. Conducting, transcribing, and analyzing interviews requires a significant investment of time and effort, which may not be feasible for all research projects (Hermanowicz, 2002). Additionally, recruiting participants and scheduling interviews can also be challenging, particularly when dealing with busy professionals or hard-to-reach populations.

Secondly, interviews may be influenced by researcher and respondent biases. The interviewer's presence, demeanor, and preconceived notions can inadvertently influence the interviewee's responses (Kvale, 1996). Similarly, interviewees may be influenced by social desirability bias, leading them to provide socially acceptable answers rather than revealing their true feelings or experiences.

Another challenge is the potential lack of generalizability due to the small sample sizes typically used in qualitative research. Since interviews usually involve a limited number of participants, the findings may not be representative of the larger population or easily generalizable to other settings or contexts (Weiss, 1994).

Moreover, the subjective nature of interviews can make it difficult to ensure the reliability and validity of the findings. The interpretation of interview data is highly dependent on the researcher's skills, knowledge, and perspective, which may lead to inconsistencies and potential biases in the analysis (Scheurich, 1995).

Finally, issues related to confidentiality and anonymity may arise during interviews. Researchers must be vigilant in protecting participants' privacy and ensuring that the information they share is kept confidential. This can be particularly challenging when discussing sensitive topics or when the interviewee is a high-profile individual.

**Comparison with Netnography – Contrasting Strengths and Limitations**
Both interviews and netnography are qualitative research methods, but they differ in their approaches, strengths, and limitations. A comparison between the two methods can help researchers understand when to employ each method and how they can be used together to enrich their findings.

1. **Data collection and access:** Interviews involve direct interaction between the researcher and the participants, while netnography relies on the analysis of online content and interactions (Kozinets, 2002). Interviews require the researcher to recruit participants, schedule and conduct interviews, and transcribe the data. In contrast, netnography allows researchers to collect data from online platforms, such as social media or online forums, without directly interacting with the participants. This can be particularly useful when studying hard-to-reach or geographically dispersed populations.

2. **Context and richness of data:** Interviews provide in-depth, context-rich information about participants' experiences, beliefs, and feelings, allowing researchers to explore complex phenomena and constructs (Kvale, 1996). Netnography, on the other hand, offers insights into the online behavior and interactions of individuals and communities, shedding light on the dynamics and norms of online spaces (Kozinets, 2010). While both methods can provide rich data, the depth and focus of the information may differ.

3. **Time and resource investment:** Interviews can be time-consuming and labor-intensive, requiring significant effort in scheduling, conducting, transcribing, and analyzing the data (Hermanowicz, 2002). Netnography, however, can be less resource-intensive, as researchers can collect and analyze data from online sources at their own pace and without the need for direct interaction with participants (Kozinets, 2002).

4. **Flexibility and adaptability:** Interviews, particularly semi-structured ones, offer flexibility in terms of adjusting the questions and exploring emerging topics during the conversation (Gubrium & Holstein, 2002). Netnography, on the other hand, is dependent on the availability and quality of online content, which may limit the researcher's ability to explore specific issues or probe for further information (Kozinets, 2010).

5. **Researcher influence and biases:** Interviews may be influenced by researcher and respondent biases, as the presence and demeanor of the interviewer can impact the interviewee's responses (Kvale, 1996). Netnography, being an observational method, reduces the direct influence of the researcher on participants' behavior, though the interpretation of the data remains subjective and can be influenced by the researcher's biases (Kozinets, 2010).
In conclusion, interviews and netnography each have unique strengths and limitations that make them suitable for different research contexts and questions. Researchers may choose to employ one or both methods depending on their research objectives, available resources, and the nature of the phenomena being studied. Combining interviews and netnography can offer a comprehensive and nuanced understanding of the research topic, as the two methods complement each other by providing different types of data and insights.

**III.6.4. Sampling**
The interviews were conducted with nine Tunisian hotel managers and five Hungarian ones. All the respondents asked to remain anonymous. I chose the hotels according to reachability and contacts I could have. I selected those hotels in Hungary and in Tunisia because these are countries with significant tourism industries and I was interested in studying how hotel managers in these regions are adapting to changing industry trends. I researched hotels online and selected the ones with high ratings and positive reviews from previous guests, which suggests that the managers are well-respected and knowledgeable about the industry. Moreover, I aimed to interview a range of hotel managers from different types of properties (resorts and inns) and different star ratings (four- and five- star hotels). This allowed me to compare and contrast the experiences and perspectives of managers with different background and contexts. All the Tunisian hotels are holiday resorts by the sea in different cities of Tunisia. They are four- or five-star hotels and some of them are part of big chain hotels. On the Hungarian side, there are four resorts and two inns (with the same manager).

The following table shows a list of Tunisian and Hungarian hotels.
III.6.5. Findings

The interview method will help answer the third sub-question: What are the CSR attributes preferred by hotel management? The interview questions were divided into three topics according to the three categories of CSR: the environmental, the social, and the economic one.

Both the Tunisian and Hungarian respondents formulated the following thoughts about the environmental category: sustainability is nowadays fundamental and not at all optional. Sustainability implies first of all a personal responsibility of the manager then of the company itself towards its customers, its environment and its staff and collaborators. This approach to sustainable development, whether it be ecology or the implementation of the company in its environment, will increasingly become an obligation. We are in the service and leisure sectors, so it is very important for guests, who benefit from leisure, that their leisure activities have the least impact on the environment and the planet; that they do not have the impression of buying their holidays at the expense of the local population or the environment. According to one Tunisian respondent, “we can no longer speak of the future. It is not only the present but the urgent present”. In Tunisia, however, there are gaps in the implementation of sustainable development in the hotel industry. For example, there is a small delay in phasing out the use of single-use plastic. On the return of European customers who are much more sensitive than the Tunisian market, they had some retribution from customers. According to the Tunisian hotel managers it is nowadays very difficult to obtain water in glass bottles. The difficulty in Tunisia

<table>
<thead>
<tr>
<th>Tunisian Hotels</th>
<th>Hungarian Hotels</th>
</tr>
</thead>
<tbody>
<tr>
<td>Royal Azur</td>
<td>Roombach Hotel</td>
</tr>
<tr>
<td>Les Jardins de Toumana Djerba</td>
<td>Ambra Hotel</td>
</tr>
<tr>
<td>Movenpick Gammarth</td>
<td>Mercure Debrecen</td>
</tr>
<tr>
<td>Hotel Menara</td>
<td>Danubius</td>
</tr>
<tr>
<td>Averroes</td>
<td>Zeina Hotels</td>
</tr>
<tr>
<td>Sindbad</td>
<td>Aquaticum Debrecen</td>
</tr>
<tr>
<td>La Badira</td>
<td></td>
</tr>
<tr>
<td>Le Sultan</td>
<td></td>
</tr>
<tr>
<td>Seabel</td>
<td></td>
</tr>
<tr>
<td>Le Royal</td>
<td></td>
</tr>
<tr>
<td>Meninx Djerba</td>
<td></td>
</tr>
<tr>
<td>Hotel Laico Tunis</td>
<td></td>
</tr>
<tr>
<td>Novotel Lac Tunis</td>
<td></td>
</tr>
<tr>
<td>TUI Tunisie</td>
<td></td>
</tr>
<tr>
<td>Thabarca</td>
<td></td>
</tr>
</tbody>
</table>

Source: own edition
compared to elsewhere is that we cannot find alternatives. We want to remove, but we can't find anything to replace. We may say that poor countries are the least polluting, but poor countries are precisely those which have not yet switched to sustainability approaches. These are the dirtiest and most dirtied countries (plastic waste from Europe is poured into Tunisia) precisely because we have not put in place a way to fight and optimize these resources in order to ensure sustainability due to a lack of means and awareness and totally absent public policy. "We are very far from the necessary awareness. In Tunisia there are only fifteen to twenty Travelife certified hotels out of eight hundred hotels." The same applies to water resources. Tunisia is an arid country at the base, but the population does not stop wasting water. To the question "what makes a hotel sustainable", the general answer was "action". "If there was one thing, everyone would do it". It's very easy to claim to be sustainable or to have facade durability (green washing). By common agreement, the main trends in sustainability are, first, the reduction of energy consumption, either with a renewable energy alternative or with energy and water reduction means. Then, in second point, it is the management of the waste in a general way (the reduction of the waste and a maximum elimination of the plastic either of single use or of the PET). These are the two main axes on which there is much to do. The main trends in sustainability are the use of room thermostats to control the temperature of heaters and air conditioners to limit gas and electricity bills. It is also the use of a kind of filleting that is put in the taps to limit the flow of water without disturbing the customer in terms of comfort. In Tunisia, more and more hotels are sorting (at least for plastic). What is a little more complicated is sorting the cardboard because there is no circuit already in place to recover the cardboard. On the other hand, Tunisian hoteliers cannot find anyone to take glass waste and metal and dangerous waste.

For the economic category, Tunisian and Hungarian hotel managers declare that sustainability actions have no impact on the selling prices. "Sustainability is part of a multitude of details in relation to the pricing policy and therefore has no direct impact on prices". While Hungarian hotel managers think it very important to mention their CSR policies on their websites, Tunisian hotel managers are lacking this interest and even those who do mention the policies on their websites, they do it in a very general way. But both Tunisian and Hungarian hotel managers find it important that the guests share their experience on the social media and especially platforms like TripAdvisor. One Hungarian manager however thinks that "Sustainability has become a luxury trend and it is becoming more and more expensive to be sustainable leading to higher rates and Hungarian domestic guests are not prepared to pay for these higher prices".
For the social category of CSR, the Tunisian managers focus mostly internally on social assistance for employees (for example extra bonuses for newlyweds, new parents, scholarships). They also focus on educating and sensitizing employees to sustainability with intensive trainings using videos and fun games. Externally, they also aid associations. For both Tunisian and Hungarian managers it is very important to respect employees and have equality between men and women (for example they obtain the same salaries) and respect local community. They do so by placing code of ethical conduct. They also educate employees on sustainability and offer some life guidance and language courses. In Hungary, two hotel managers talked about how they helped doctors with cooking food during the Covid pandemic. They also engage in garbage collecting in the neighborhood voluntarily. They help with charity and support local sports teams. One of the hotels opened their doors for one day for Ukrainian children refugees to use the aquapark for free. They employ some people with disabilities (partial deaf, visually impaired).

IV. DISCUSSIONS AND CONCLUSION

IV.1. Discussion
I chose three qualitative research methods to answer my research question: what attributes should a CSR strategy contain based on hotels’ approaches and guests’ perceptions? For that, I used netnography, Q methodology and in-depth interviews.

IV.1.1. Netnography
Netnography is a qualitative research method that focuses on the study of online communities and their cultures. Originating from Kozinets (1998), netnography has evolved and expanded over time to address the growing importance of online interactions in various research contexts. It encompasses different forms of online data collection, such as content analysis, participant observation, and in-depth interviews conducted through digital channels (Kozinets, 2010). The rise of social media, online forums, and review websites has further highlighted the relevance of netnography as a research tool (Bartl et al., 2013).

One of the main advantages of netnography is its unobtrusive nature, which allows researchers to collect data without directly influencing or disturbing the online community under study. This helps maintain the authenticity of the data and minimize the potential for researcher bias (Kozinets, 2002; Langer & Beckman, 2005). For instance, in the context of online reviews, individuals are more likely to express their genuine opinions when they do not feel observed or judged by researchers (Mkono & Tribe, 2017).
Netnographic research also provides a rich context for understanding online behavior and perceptions by considering the specific online environment in which the data is generated (Kozinets, 2010). This contextualization allows for a more nuanced understanding of the factors that influence individuals' actions and opinions in the online space (Helm & Jones, 2010).

Furthermore, netnography is highly adaptable and can be applied to a wide range of research questions and online contexts, from exploring consumer preferences to understanding social and cultural dynamics within online communities (Bartl et al., 2013). This adaptability is particularly valuable in the rapidly evolving digital landscape, where new platforms and trends emerge constantly (Kozinets, 2010).

Netnography also allows researchers to access a wealth of data, including textual, visual, and audio content, which can be used to address research questions from various angles (Kozinets, 2010). This richness of data can provide valuable insights and facilitate a more comprehensive understanding of the research context (Bartl et al., 2013).

Compared to other qualitative research methods, such as ethnography and content analysis, netnography stands out due to its focus on online data, rapid data collection, and adaptability to various research contexts (Kozinets, 2002; Bartl et al., 2013).

Netnography has been successfully applied in various research contexts, demonstrating its versatility and effectiveness as a research method. For example, Vásquez (2014) used netnography to explore the role of online reviews in shaping guests' perceptions of hotels, while Mkono and Tribe (2017) employed netnography to investigate tourists' perceptions of wildlife tourism experiences.

In the context of a PhD research project exploring the attributes of a CSR strategy based on hotels' approaches and guests' perceptions, netnography offers a valuable tool for examining the CSR attributes used by hotels at the strategic and operative levels, as well as the aspects that guests refer to in their online reviews and comments. By leveraging the key features of netnography – unobtrusive data collection, contextualization, adaptability, and data richness – the research can yield valuable insights into the factors that shape hotels' CSR strategies and guests' perceptions thereof.
IV.1.2. Q method
The Q methodology is employed in the research to complement interviews and netnography by offering deeper insights into the subjective perspectives of hotel managers and guests on eco-friendliness and CSR. This method is particularly useful for studying controversial subjects and characterizing different groups' opinions in a systemic way (Cairns, 2012). Q methodology does not focus on linking perspectives to external variables but rather seeks to understand a subject's internal frame of reference.

A Q study usually involves a purposive sample of 15-50 participants, who are not randomly selected but chosen to represent a breadth of opinion on the topic of interest. In this study, hotel managers and guests are asked to sort a set of opinion statements, which are developed by reviewing the 'volume of discussion' on the topic and should cover various discourses or 'ways of seeing' (Brown, 1986).

The Q sorting process requires participants to sort the opinion statements into a normal distribution shape, ranging from "strongly disagree" to "strongly agree." This study aims to answer the sub-questions regarding CSR attributes preferred by hotel managers and guests and the attributes hotel managers believe are important to guests.

Q methodology has five steps: 1) identify Q concourse, 2) generate Q set, 3) recruit P set, 4) perform Q sorting, and 5) conduct statistical analysis (Watts & Stenner, 2012). The Q concourse can consist of quotes, images, snippets of music, or other presentable resources, depending on the research topic. In this study, the Q concourse focuses on hotel managers' and guests' attitudes and behaviors towards CSR in hotels.

Creating the Q set involves considering accurate phrasing, logical sampling, and adequate coverage of opinion statements. Participants sort the Q set, which represents the diversity of opinions on the subject. There is no strict rule for the size of the P set, but purposive sampling is utilized to ensure insightful data that addresses research questions.

In this study, 10 Tunisian hotel managers, 11 Hungarian hotel managers, 10 Tunisian guests, and 17 Hungarian guests participated in the Q sorting process. The Q sorting was conducted online using Q Method Software due to practical considerations. Participants were asked to sort 35 statement cards into a distribution table using a 9-point scale.

In conclusion, the Q methodology serves as a valuable addition to interviews and netnography in exploring subjective perspectives on eco-friendliness and CSR in hotels. By engaging hotel managers and guests in the Q sorting process, the study aims to gain a deeper understanding of
their preferences and beliefs regarding CSR attributes. This method allows researchers to capture the nuances of opinion and contribute to a more comprehensive understanding of the research topic.

IV.1.3. Interviews
Interviews are a widely used qualitative research method that allows researchers to collect in-depth, context-rich data about individuals' experiences, beliefs, and feelings. They can be particularly useful for exploring complex phenomena and constructs that cannot be directly observed (Kvale, 1996). Interviews can be conducted in various formats, such as face-to-face, via telephone, or through online platforms. In the context of the PhD thesis, online platforms such as Zoom, Teams, or Meet were used to conduct interviews with hotel managers.

Interviews can be categorized into different types, such as structured, semi-structured, and unstructured interviews. Semi-structured interviews are often preferred in qualitative research because they offer flexibility in terms of adjusting the questions and exploring emerging topics during the conversation (Gubrium & Holstein, 2002). This flexibility allows the interviewer to probe for complete, clear answers, and to delve deeper into the participant's perspective on the research topic.

There are several advantages to using interviews as a data collection method in qualitative research. First, interviews provide rich, context-specific information that can help researchers gain a deep understanding of the research topic. As Kvale (1996) points out, interviews allow participants to speak in their own voice and express their thoughts and feelings, which can be invaluable for understanding their perspectives. Second, interviews can be adapted to various situations and populations, making them a versatile research tool (Dörnyei, 2007). Third, the presence of the interviewer during the data collection process can help ensure mutual understanding and facilitate the collection of more accurate data (Dörnyei, 2007).

However, there are also several challenges associated with using interviews in qualitative research. One of the main challenges is the time and resource investment required for conducting interviews, as they can be labor-intensive and time-consuming (Hermanowicz, 2002). Researchers need to recruit participants, schedule and conduct interviews, transcribe the data, and analyze the findings. Moreover, researcher and respondent biases can influence the interview process and the collected data, as the presence and demeanor of the interviewer can impact the interviewee's responses (Kvale, 1996).
In conclusion, interviews are a valuable qualitative research method that can provide rich, context-specific information about individuals' experiences and perspectives. While there are challenges associated with conducting interviews, such as the time and resource investment required, interviews can offer unique insights into complex phenomena that may not be accessible through other research methods. When combined with other qualitative research methods like netnography, interviews can contribute to a more comprehensive and nuanced understanding of the research topic.

Each method helped to answer a sub-question in order to have a complete picture.

➢ The first sub-question – what CSR attributes do hotels use in both their strategic and operative levels? – was answered using the netnography of hotel websites. As seen in chapter II, section IV.1.1, based on previous research, we categorized CSR related information to eight categories: responsible attitude, environmental responsibility, responsible products, local environment, education of guests, equal opportunities, local community, and attitude of employees. Each of these categories represents a grouping of codes and keywords belonging to the same topic. For example, to be classified in the first category, the guests’ comments and hotels’ websites’ details and descriptions needs to contain at least one of the following keywords: green hotel, green program, green policy, responsible attitude, sustainability, environmentally friendly and logo. The second category is represented by keywords such as recycling, towel and linen reuse, water, energy, led, glass, paper, plastic, waste and dispenser. The keywords organic, bio, fair trade, local and environmentally friendly belong to the responsible products category (please refer to tables 5 and 6).

Based on the more recent articles of the literature review, I recategorized the CSR related information into four main categories, each containing subcategories. The main categories are Environmental, Social and Economic attributes. The environmental category contains the responsible attitude, environmental responsibility, responsible products, attitude of employees and safety. The Social category contains the following subcategories: local environment equal opportunities and local community. The economic category is represented by the social media attribute.

For the Tunisian hotels’ websites, all five hotels have both an English and French language website. I found that for each hotel there is the same information in both languages, which means that they show the same values. The two categories that were mentioned in all
websites are the social and the economic ones. Indeed, the attributes local community, equal opportunity, local environment (social category) and social media and marketing (economic category) were mentioned in all websites while the attributes responsible attitude, environmental responsibility, education of guests and attitude of employees (environmental category) were only mentioned in three hotels. However, the attributes responsible products and safety (also from the environmental category) were not mentioned at all.

For the Hungarian hotels I analyzed the English version of the websites. The Radisson Blu Béke hotel mentioned all categories but the safety one while on the other hand, the Royal Club Visegrad only mentioned the social media and marketing attribute from the economic category. The attribute social media and marketing from the economic category was mentioned in all the websites.

➢ The second sub-question – to which CSR aspects of visited hotels do guests refer in their reviews and comments? – was answered using the netnography of TripAdvisor’s guests comments and reviews.

For the Tunisian hotels, the study analyzed guests' comments related to CSR in hotels in both English and French languages in 2019 and 2023. Each CSR-related comment was treated as a separate factor and examined for positive or negative sentiment towards the factor. The analysis found that there were more positive comments than negative ones in both languages, and the local environment and employee attitude categories received the highest positive factors. However, environmental responsibility had high negative comments due to the excessive use of plastic cups. Guests' education was rarely mentioned, but negative comments were made about other guests who didn't care about food waste and littering. The study suggests that hotels can improve their CSR strategies by focusing on environmental responsibility and educating guests about sustainable practices. Overall, the reviews confirm that there is a significant difference between the CSR activities seen by the hotels under review on the website and the practices seen and known by the guests.

For the Hungarian hotels, In the proposal, data was collected from 6186 guest reviews on TripAdvisor, from which 130 English comments with Corporate Social Responsibility (CSR) content were analyzed. A total of 141 factors were analyzed in the 130 comments. The analysis showed that many factors that were negative in the area of CSR were evaluated positively by guests, such as the hotel changing towels and linens every day. The comments were divided into 10 categories based on literature and previous research, but only 4 categories were
analyzed due to a lack of guest ratings on the remaining categories. Overall, the analysis found that guest reviews related to CSR were more positive than negative, with a ratio of 81-18% positive to negative comments. In the final dissertation, data was collected in March 2023 specifically for the years 2022-2023 and excluded the years 2020-2021 due to the COVID pandemic's impact on the hospitality industry. The majority of English guest comments (74%) were related to environmental responsibility, and all six hotels had feedback in this category. The main reason for guests providing feedback in this area was the daily change of towels, which was mostly mentioned in a positive context, but considered as negative in the analysis. Danubius Hotel Helia and Radisson Blue Béke Hotel had the most reviews in the category of environmental responsibility. The category of responsible products was mentioned in 18% of comments, with most of them highlighting organic breakfast products, and a few reviews mentioning bio and local food and organic bathroom accessories.

➢ The third sub-question – what are the CSR attributes preferred by hotels’ management? – was answered using the Q method and the interviews of hotel managers.

For the Tunisian managers, the study found that respondents in both factors are mainly aware of the environmental category and believe it is important to educate guests on sustainability, organize related activities, ensure staff hygiene, and manage wastewater and sewage properly. However, Tunisian hotel managers find it challenging to control employees to apply the hotel's sustainability policies and training them on sustainable practices does not significantly improve their engagement. Respondents also consider the social category to be important, with emphasis on guests' ability to visit local markets, community benefits from guests' visits, and hiring of local staff. For the economic category, hotel managers acknowledge the potential for greenwashing and the influence of environmental advertising on guests, but factor 2 respondents do not believe that hotels are environmentally, socially, or culturally sustainable. In conclusion, Tunisian hotel managers understand the significance of CSR, but face challenges in implementing it effectively.

For the Hungarian managers, based on our findings, it is evident that the respondents from both factors are highly aware of the three categories of corporate social responsibility. In terms of the environmental category, the respondents emphasized the importance of maintaining high standards of staff hygiene, ensuring the safety and quality of food and drinking water, and promoting water-saving measures. Similarly, the Hungarian managers, like their Tunisian counterparts, face challenges in enforcing sustainability policies among their employees.
Regarding the social category, both factors agreed that hotels should not negatively impact the community's access to clean water, and that the vulnerable members of the community should benefit from the hotel's operations. They also believe that hotels should have a positive reputation for supporting the local community and that hotel staff should respect local culture. However, respondents from factor 2 did not find it significant that guests can shop and visit local markets or have a culturally authentic experience.

As for the economic category, respondents from both factors believe that online reviews that mention sustainability are important to guests when making decisions. They also agreed that guests are influenced by hotels' environmental advertising, including eco-labeling, and that guests should share their sustainable hotel experiences on social media.

In summary, our findings indicate that Hungarian hotel managers are strongly committed to sustainability and corporate social responsibility.

The Tunisian and Hungarian participants in the study had similar views about sustainability in the environmental category. They agreed that sustainability is essential and not optional, and it involves personal responsibility on the part of managers and companies towards their customers, staff, and environment. They believe that sustainable development will soon become a necessity, especially in the service and leisure sectors, where guests want to enjoy their activities without harming the environment. The Tunisian hotel industry, however, has some gaps in implementing sustainable practices, such as the delayed phasing out of single-use plastic. The lack of awareness, means, and public policy has led to Tunisia being one of the most polluted countries despite being a poor country. The main trends in sustainability are the reduction of energy consumption and proper waste management. In terms of economics, the sustainability actions do not affect hotel prices directly, but they do affect social media reputation. For social CSR, Tunisian hotel managers focus on providing social assistance to their employees and educating them on sustainability practices, while Hungarian hotel managers focus on supporting their local communities through charity, volunteering, and promoting equality between employees as it was demonstrated and explained in chapter II, section IV.2.

➢ The fourth sub-question – which CSR attributes are preferred by guests? – was answered using the Q method.

For the Tunisian guests, in the preliminary results the "non-committed" factor suggests that respondents recognize the importance of CSR, but there are limits to their willingness to
compromise on personal comfort. On the other hand, the "committed" factor indicates that respondents prioritize the environment and are willing to sacrifice some comfort for environmental protection. The "influenced" factor highlights that respondents prioritize their own comfort over CSR but have a positive attitude towards environmentally friendly practices as long as they do not negatively impact their comfort.

We also found that the respondents prioritize the best quality/price ratio when choosing hotels, regardless of their CSR practices. Interestingly, the categories of education of guests and equal opportunities did not show any differences between the three factors, so it is important to consider statements from these categories in the respondents' thinking. Furthermore, it is recommended to educate guests more frequently and in greater detail about CSR and environmental practices in a clear and understandable way.

In the main results, in both categories, social and environmental, the Q method respondents showed a high level of awareness. They are concerned about the impact of hotels and their guests on the local community and the environment. They also value accessibility for people with disabilities and prefer local staff and employees. The respondents are interested in a culturally authentic experience at the hotel.

In the environmental category, both groups of respondents want assurance of good hygiene standards and agree that sustainable products should be used for cleaning rooms and bathrooms. They worry that employees may not be following the hotel's sustainability policies even if they are better trained. They are also interested in learning more about sustainability and are willing to participate in activities on the subject.

Regarding the economic category, the respondents were not influenced by eco-labels advertised by hotels.

The main difference between factor 1 and factor 2 respondents was in the social category. Factor 2 respondents were neutral about whether the hotel had a focus on improving the local environment and did not find it important if the hotel and staff did not respect local culture. In contrast, factor 1 respondents were concerned about vulnerable community members not benefiting from the hotel and wanted to experience the natural environment.

Overall, the study indicates that Tunisian guests are more aware of the environmental category than the social or economic ones.
For the Hungarian guests’ preliminary results, the study found that Hungarians have developed habits of recycling and following smoking restrictions in their daily lives, leading them to expect similar practices in hotels. Visitors with knowledge of green accommodations are more likely to choose them if they feel financially and physically capable and have a favorable attitude towards them, while those with poor knowledge depend on others' advice. Respondents tended to choose hotels based on quality/price ratio rather than CSR practices. The study did not find any significant differences in the equal opportunities category across all factors. Overall, guests are aware of the environment's importance, but further education and knowledge about CSR are necessary. Future research should explore perceptions of different CSR dimensions across different age ranges and cultures to develop strategies for raising awareness and promoting hotels with CSR practices.

In the main results, similar to Tunisian guests, Hungarian guests are also more aware of environmental sustainability than social sustainability. In both factors 1 and 2, respondents strongly believe that hotels should prioritize environmental sustainability, inclusion, and social sustainability. They want the hotel to promote water and energy saving, as well as use green energy. They also show interest in learning more about sustainability and participating in related activities organized by the hotel. Additionally, they prioritize good staff hygiene and proper treatment of sewage and wastewater.

In terms of social sustainability, respondents want their visit to benefit the local community and prefer that the staff and employees are locals. They are also concerned about the impact of hotels and their guests on the local community and environment, and do not want the hotel to negatively affect the community's access to clean water. They value respect for local culture by the hotel and staff and want vulnerable community members to benefit from the hotel. Finally, they agree on experiencing local culture and shopping and visiting local markets.

Regarding the economic category, respondents from factor 1 consider online ratings that mention sustainability as an important factor in their decision-making, while respondents from factor 2 do not.

➢ These questions lead us to answer our fifth and sixth sub-questions: are there any differences between hotels management / guests’ perceptions based on socio-cultural backgrounds?

There is no difference whatsoever between hotel managers of Tunisia and Hungary. They are both engaged and committed towards sustainable development. However, Tunisian managers
are not capable to apply all CSR policies and strategies due to a lack of means and an absence of sensitivity and help from the government.

Hungarian guests are more educated about sustainability. Indeed, there is the existence for example of special smoking areas, selective sorting, and accessibility for disabled people in public areas. However, both Tunisian and Hungarian guests from generation Z are aware of the importance of CSR. And while they are sensitive to the subject, they still tend to choose their own comfort in certain subjects.

**IV.2. Theoretical and practical implications**
The dissertation made several contributions to the current theoretical framework, spanning across theory, methodology, context, and future research directions.

- An extensive literature review has been provided, which is based on the most cited publications from the Scopus database in different disciplines, related to CSR in the hospitality sector.
- New CSR attributes were identified, and guests’ perceptions and hotel managers’ attitude were studied by Q method in the hospitality sector and examines the attributes and behaviors of guests and managers towards CSR.
- The attributes of CSR have been investigated in a new context in the current research, realizing cross-cultural qualitative studies with netnography and interviewing techniques in Hungary and Tunisia and using Q method in both countries as well.
- New future research directions have also been provided to further investigate the perceptions of guests and managers and what CSR attributes are important in the hospitality sector.

The study at hand offers numerous practical insights that can function as useful recommendations for hotel managers.

- Hotel managers should implement long-term strategies. It is better to mention less CSR values but perform the CSR actions on that topic than just talk about it and not act on it. The hotels should read and deal with their guests’ reviews and develop their CSR strategy accordingly as they get feedback on what works as well, what gets to the consumers and what does not, what are the values that are less important to guests and what do they appreciate or respect from responsible hotels. Hotel managers should also
implement strategies to educate and sensitize the guests towards sustainability in a more
detailed, frequent, and understandable way.

- Hotel associations should promote sustainable practices and be committed to CSR so
they can enhance the reputation and standards related to environmental and social
responsibility, which can protect them from legal and reputational risks. Moreover,
hotel associations that prioritize sustainability and CSR can inspire their member hotels
to do the same, leading to a positive impact on the environment and society as a whole.

- Tourism agencies can play a crucial role in promoting sustainability in the hotel
industry. They can develop policies that encourage the adoption of sustainable practices
by hotels. They can offer training and support to hotel managers and staff on sustainable
practices, including eco-friendly cleaning products, recycling, and waste management.
Tourism agencies can promote sustainable tourism practices to visitors, such as
responsible tourism, eco-tourism, and cultural tourism, which can encourage hotels to
adopt sustainable practices to attract eco-conscious tourists. Tourism agencies can also
collaborate with hotels, hotel associations, sustainability organizations, and local
communities to promote sustainable tourism practices and develop sustainable tourism
destinations.

- Local governments can play a significant role in promoting sustainability in the hotel
industry through various means. Local governments can establish sustainability targets
and regulations for the hotel industry, such as energy and water consumption limits,
waste reduction goals, and environmental certifications. These regulations can
incentivize hotels to implement sustainable practices. Moreover, local governments can
offer financial incentives, such as tax breaks, grants, and subsidies, to hotels that adopt
sustainable practices or invest in sustainable technologies. Furthermore, local
environments can provide training and educational resources to hotel managers and
employees on sustainable practices, such as energy-efficient lighting and HVAC
systems, water conservation, and waste management. Local governments can also
collaborate with hotel associations and sustainability organizations to develop
sustainable tourism strategies and promote sustainable practices in the industry. Local
governments can also launch public awareness campaigns to educate tourists and
residents about the importance of sustainable tourism and the impact of their actions on
the environment and local communities. By taking these actions, local governments can
encourage the hotel industry to become more sustainable and promote sustainable
tourism practices, which can benefit the environment, society, and the tourism industry itself.

IV.3. Conclusion
The purpose of this thesis is to explore the perceptions of Generation Z guests and the approaches of hotels' managers towards CSR strategies of hotels and to, accordingly, develop valid CSR attributes for the hotels to implement. These attributes will have three characteristics: 1) they will be in concordance with the hotels' policies (e.g. easy to implement, cost effective, valued by employees); 2) they will be aligned and congruent to guests' expectations; 3) they will be valid and applicable on a national level.

In order to reach these goals, I formulated the following main research question: What should the hotels' Corporate Social Responsibility standard achievements be in order to meet the guests' expectations? To obtain a better understanding of the main question, I set the following sub-questions that will be explored and answered with the means of three different qualitative methods.

- S.Q.1. What CSR attributes do hotels use in both their strategic and operative levels?
- S.Q.2. To which CSR aspects of visited hotels do guests refer in their reviews and comments?
- S.Q.3. What are the CSR attributes preferred by hotels' management?
- S.Q.4. Which CSR attributes are preferred by guests?
- S.Q.5. Are there any differences between hotels management based on socio-cultural backgrounds?
- S.Q.6. Are there any differences between guests perceptions based on socio-cultural backgrounds?

To strengthen the results of this research, the study was made in an African country (Tunisia) and a European one (Hungary). The findings will not only lead to the achievement of the challenge of bringing knowledge to my country and developing sensitization to environmental issues and the importance of CSR in hotels, it also allows a comparison between two different socio-cultures.

Figure 10, below, explains the sub-questions and the different methods to be used to answer them.
From my previous studies and articles, I found relevant results that helped direct my work for this research. The first results were found after a netnography study of the websites of Tunisian eco-labelled hotels and Hungarian hotels with a green award. Then a TripAdvisor netnography was performed where I analysed guest reviews about these hotels.

The first step in analysing the CSR content on the hotels' websites and TripAdvisor was to collect the categories used in previous researches on this topic and to develop a proprietary category system. I obtained eight CSR categories, each one of them representing a grouping of codes and keywords belonging to the same topic. The netnography was then performed and the results showed that Tunisian hotels write about more CSR values on their websites, than Hungarian ones, but there are more gaps according to their CSR. There are gaps as some CSR topics are more important to hotels to communicate about it, but guests are more interested in other CSR categories (Ettinger et al., 2018; Ásványi and Komár, 2018). It is better to mention less CSR values but perform the CSR actions on that topic, than just talk about it but not act.
on it. These gaps could have negative effects on the hotel’s image and sales (Wagner et al. 2009), so hotels should concentrate on not to allow the gaps to form.

The results also highlighted the fact that hotels should read and deal with their guests’ reviews and develop their CSR strategy accordingly, as they get feedback on what works well, what gets to the consumer and what does not, what are the values that are less important to guests and what do they appreciate or expect from responsible hotels.

The second results were found after I studied the attitudes, perceptions and consumption preferences of Hungarian and Tunisian hotels guests on the concept of the implementation of sustainable practices. For that, I used q-method to study subjective perspectives. The Hungarian sample revealed that visitors with adequate knowledge of green accommodation operations develop strong intention to come if they are confident that they are financially and physically capable and if they have a favourable attitude towards green hotels, whereas those with poor environmental knowledge are likely to depend on the advice of others when selecting a green hotel commodity. This study showed that, concerning the material part, respondents tend to choose the hotels that offers the best quality/price ratio, independently of CSR practices.

Overall, we found that guests are somehow aware of the importance of the environment, but it would be better to further their knowledge and education about CSR and environment in a more detailed, frequent, and understandable way. The Tunisian sample showed that the respondents tend to choose the hotels that offers the best quality/price ratio, independently of CSR practices.

We can see that no statements from the categories education of guests and equal opportunities represent a difference so statements from both these categories should be implemented in the thinking of the respondents. Guests should also be educated about CSR and environment in a more detailed, frequent, and understandable way.

The results from the netnography allowed me to identify what type of CSR values are clearly and most mentioned on the hotels' websites as well as in the guest reviews, and detect what CSR values need to be worked on more. The study using q-method allowed me to test the statements and understand which ones were more understandable than others were. It also allowed me to delete and replace the statements that did not matter in the results. The consensus statements from q-method helped identify what are the most common CSR attributes that the guests expect from sustainable hotels. Furthermore, it helped me categorize the respondents in groups of different opinions and develop CSR attributes based on the similarities and differences of their answers. Because the q-method shows only the preferences of the respondents, in this study I added a third research method: interviews with hotel managers in order to better understand their way of thinking.
This research is limited to only one European and one African countries and neither of them is solely representative of their respective regions. Therefore, it is advised that future researches explore bigger samples from different countries of the same region. Moreover, due to the COVID19 pandemic, the results I got were be impacted by at least one year of crisis in the tourism sector worldwide.

Corporate Social Responsibility (CSR) is a business approach that encourages organizations to consider their impact on society and the environment in their operations. The hospitality sector is a key industry that can benefit from a well-designed CSR strategy. The hospitality sector is known to have a significant impact on the environment, social structures, and the economy, and it is important for organizations in this industry to take responsibility for their impact. This thesis explores the key attributes that a CSR strategy should contain in the hospitality sector and how organizations can implement these attributes.

Environmental sustainability is a critical component of any CSR strategy in the hospitality sector. The hospitality industry has a significant impact on the environment, including carbon emissions, water consumption, and waste generation. Therefore, implementing eco-friendly practices that reduce the industry's impact on the environment should be a priority.

One way to implement eco-friendly practices is to reduce energy consumption. This can be achieved through initiatives such as energy-efficient lighting, HVAC systems, and appliances. Additionally, organizations can implement renewable energy sources, such as solar panels or wind turbines, to generate clean energy.

Water conservation is another important aspect of environmental sustainability in the hospitality industry. Organizations can reduce water consumption by implementing low-flow fixtures, installing rainwater harvesting systems, and promoting water conservation to guests and employees.

Reducing waste is also critical for environmental sustainability in the hospitality industry. Organizations can implement waste reduction initiatives such as composting, recycling, and reducing single-use plastics. Additionally, organizations can promote sustainable procurement practices by sourcing products that are eco-friendly and have minimal packaging.

Social responsibility is another crucial attribute of a CSR strategy in the hospitality sector. The hospitality industry has a responsibility to support the communities in which it operates. This could include partnering with local charities, providing job opportunities to disadvantaged groups, supporting local suppliers, and contributing to local economic development.
Partnering with local charities is an excellent way for organizations to support the local community. Charitable initiatives could include supporting food banks, providing housing for the homeless, or supporting local education programs. Additionally, organizations can provide job opportunities to disadvantaged groups, such as refugees, disabled individuals, or those from low-income backgrounds. This can provide these groups with meaningful employment opportunities and help reduce inequality.

Supporting local suppliers is another important aspect of social responsibility in the hospitality industry. Organizations can Source products from local suppliers, which can help support the local economy and reduce transportation-related emissions. Additionally, organizations can contribute to local economic development by investing in the local community, sponsoring events, or providing funding for community projects.

Ethical business practices are essential for any CSR strategy in the hospitality sector. This includes ensuring fair labor practices, transparency in pricing, and ethical sourcing of products. By implementing ethical business practices, the hospitality industry can build trust with its stakeholders and improve its reputation.

Ensuring fair labor practices is critical in the hospitality industry. Organizations should ensure that employees are treated fairly, compensated appropriately, and provided with a safe and healthy work environment. Additionally, organizations can implement training programs to help employees develop their skills and advance their careers.

Transparency in pricing is another important aspect of ethical business practices in the hospitality industry. Organizations should ensure that pricing is clear and transparent, with no hidden fees or charges. This can help build trust with customers and improve the guest experience.

Ethical sourcing of products is another critical aspect of ethical business practices in the hospitality industry. Organizations should ensure that products are sourced ethically and sustainably, with consideration given to the social and environmental impact of the supply chain. Additionally, organizations can Source products that are produced locally, which can help support the local economy and reduce transportation-related emissions.

The guest experience should be a top priority for any hospitality organization's CSR strategy, and organizations should strive to provide guests with an exceptional experience that meets their needs and expectations while also aligning with the organization's values and CSR goals.
Providing safe, comfortable, and enjoyable experiences for guests is essential for ensuring customer satisfaction and loyalty. This could include initiatives such as improving accessibility, enhancing guest safety, and promoting local culture and heritage.

Stakeholder engagement is another key attribute of a CSR strategy in the hospitality sector. The hospitality industry should engage with its stakeholders, including employees, guests, and local communities, to understand their needs and concerns and work to address them. This could include regular surveys, focus groups, and other forms of feedback to understand stakeholder perspectives.

Corporate governance is another critical aspect of a CSR strategy in the hospitality sector. The industry should have robust corporate governance structures in place to ensure transparency and accountability. This could include establishing ethical standards and codes of conduct, conducting regular audits, and ensuring compliance with regulations and industry standards.

Finally, continuous improvement is a critical attribute of any CSR strategy in the hospitality sector. The industry should regularly review and assess its CSR strategy to ensure that it is meeting its goals and making a positive impact. This could include setting targets for improvement, measuring progress, and communicating results to stakeholders.

In conclusion, a well-designed CSR strategy in the hospitality sector should contain several key attributes, including environmental sustainability, social responsibility, ethical business practices, guest experience, stakeholder engagement, corporate governance, and continuous improvement. By prioritizing these attributes, the hospitality industry can create a positive impact on the environment, society, and the economy while enhancing its reputation and creating value for stakeholders.

IV.4. Limitations and future research
This study is limited to one European and one African country, so future research should explore larger samples from different countries in the same region. The COVID-19 pandemic also impacted the tourism sector, which may have affected the research results. The hospitality industry should prioritize environmental sustainability, social responsibility, ethical business practices, guest experience, stakeholder engagement, corporate governance, and continuous improvement in their CSR strategy to create a positive impact on the environment, society, and the economy while enhancing their reputation and creating value for stakeholders. To achieve this, organizations can implement initiatives such as reducing energy consumption, water
conservation, waste reduction, partnering with local charities, fair labor practices, and transparent pricing.
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