

Doctoral School of Business Administration

THESIS SUMMARY

To the doctoral dissertation

Hajer Chaker

GUESTS' PERCEPTIONS AND HOTELS' APPROACHES AS TO CSR IN THE HOTEL INDUSTRY: A COMPARATIVE STUDY BETWEEN TUNISIA AND HUNGARY

Supervisors: Ph.D. Katalin Ásványi Ph.D. Ákos Varga

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Institute of Sustainable Development

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I. Research background and aim of the thesis

In an evolving ecological, social, and economic landscape, sustainable tourism and environmental behavior of visitors are vital (Iwaniec et al., 2020). This thesis examines CSR strategies in the hotel industry, focusing on guests' and hotel managers' perspectives. Due to a lack of Tunisian research in this area, the study incorporates Hungarian findings for comparison. De Grosbois (2012) emphasizes the growing interest in CSR strategies in the hotel industry, with increased environmental awareness among customers. Castro-González et al. (2019) and Yasir et al. (2020) highlight the role of guests and hotel managers in CSR implementation. This research aims to address gaps in previous studies by considering all CSR components, using a qualitative approach, providing practical implications, and studying samples from Africa and Europe. The study examines hotel management attitudes towards CSR and Generation Z guests' perceptions of CSR in the hotel industry.

I.1. Extent 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.

I.1.1. Corporate Social Responsibility

This literature review consists of three main parts. First, it defines CSR and its theoretical aspects, starting with a general overview and then focusing on the service sector, tourism sector, and hotel industry. Second, a systematic review was conducted to describe the relevant literature and synthesize prior research, identifying a gap concerning the correlation between guests' perception

and hotels' attitude towards CSR (Millar & Baloglu, 2011). Third, the attributes of CSR from hotels and guests are studied separately and compared.

Key notions of CSR – CSR involves companies voluntarily considering the environmental and social aspects and consequences of their activity (Flammer, 2015). The concept has become attractive to businesses of all sizes, and firms that engage in CSR can benefit both themselves and the world (Schönborn et al., 2019; Trivellas et al., 2019). CSR goes beyond simple actions, requiring an organization to embed ethical and responsible conduct into their operations (Ameer & Othman, 2017; Hawn & Ioannou, 2016).

CSR as a reputation for the corporation – Properly implemented CSR should become ingrained in a company's culture and values (Park et al., 2019). Companies that ignore CSR risk damage to their brand and bottom line (Aljarah et al., 2018). Consumers want to engage with businesses that follow ethical practices and meet their principles.

Impact of CSR on society – CSR encourages businesses to balance profit-making with activities that benefit society (Kolk, 2016). Ethical business practices, supported by social responsibility, can boost company morale and employee satisfaction (Williams et al., 2019).

Factors of interest in CSR – Kolk (2016) outlines several factors driving interest in CSR, including changing expectations and concerns, rising social standards influencing investment choices, and increasing concern about environmental degradation. CSR activities can improve a company's public image, which is important for attracting customers (Crane et al., 2019).

Impact of CSR on employees – CSR can lead to greater employee engagement, as workers prefer to work for companies with better public images ("If it works for Coca-Cola," 2013). Fair labor practices and other initiatives can motivate employees to work efficiently, improving productivity (Williams et al., 2019).

The competitive advantage of CSR – CSR can provide a competitive advantage and cost savings (Korschun et al., 2014). Increased customer engagement and motivation can result from a company's commitment to CSR (Pérez & Rodríguez del Bosque, 2011; Panda, 2014; Perry et al., 2014).

Widening profit margins through CSR – CSR activities can build customer and employee loyalty, attracting new customers and ensuring a continuous supply of skilled labor (Rao & Tilt, 2015; Williams et al., 2019). CSR policies can also advance company value and profitability, while meeting legal responsibilities creates a smooth operating environment (Ward, 2018; Halkos & Skouloudis, 2017; Singh & Sandhu, 2016).

CSR and social media – Focusing on CSR can ease interactions with government regulators and politicians (Wu et al., 2014). Utilizing social media to promote CSR initiatives can help create a positive branding environment and engage with the company's audience (Werhane et al., 2017).

I.1.2. CSR in the service sector

Several services are essential inputs for most businesses, including infrastructure services like transportation, telecommunications, and energy; financial services; education and health services; and accountancy and legal services (Jo et al., 2014). The service sector contributes significantly to job creation and GDP and provides vital inputs for the entire economy (Hawn & Ioannou, 2016).

- Importance of promoting CSR Promoting CSR in the service sector creates a favorable environment for employees, leading to higher engagement and cooperation (Bhardwaj, 2016). Engaging in CSR helps attract and retain competent talent in service sector corporations (Reverte et al., 2016). Involvement in socially responsible practices can teach employees new skills and enrich their perspectives (Jo et al., 2014).
- 2. How CSR distinguishes brands Service sector organizations that actively promote their CSR activities can create publicity through social media and print media (Williams et al., 2019). Companies that show genuine commitment to the community can set their brand apart from others (Schönborn et al., 2019; Hawn & Ioannou, 2016). A strong CSR framework is essential for maintaining and building trust between clients and the company, fostering stable working relationships (Park et al., 2019).
- 3. CSR functions CSR functions help ensure the service sector's long-term, sustainable financial health. For example, reinvesting profits into the local community can create a thriving economy that makes it easier to find talented contractors and employees (Ward, 2018). CSR initiatives can also help with society development, building loyalty among

employees and customers (Rao & Tilt, 2015; Halkos & Skouloudis, 2017). This loyalty can lead to increased revenue generation.

CSR in the service sector can help create opportunities for nations to increase their service outputs, generating foreign exchange and creating jobs (Supanti et al., 2015). CSR also helps the service sector provide efficient communication and transport services, sufficient banking facilities, and the expansion of medical and educational services in underdeveloped areas. As a result, it assists in addressing regional disparities and imbalances within a country and helps develop suitable markets for various goods.

I.1.3. Importance of CSR in the tourism sector

Incorporating CSR in the tourism industry has become essential, with benefits such as improved local societies, better working conditions, and environmental protection. CSR plays a crucial role in influencing customer behavior and encouraging local suppliers to adopt higher standards (de Grosbois, 2015; Fatma et al., 2016).

CSR contributes to economic development, poverty reduction, and diversification in rural areas. It promotes environmentally sustainable practices and community development, including fair working conditions, local employment, and nature conservation (Kim et al., 2018; Tuan, 2017; Lee et al., 2019). It also helps preserve and promote cultural heritage, enhancing a country's image and boosting the local economy by attracting tourists and fostering growth in related businesses (Rahmawati et al., 2018; Rhou et al., 2016; Feng & Tseng, 2017).

The advantages of CSR in the tourism sector include fostering mutual understanding, learning, tolerance, and improved infrastructure. It supports the development of amenities like healthcare institutions, libraries, schools, and internet facilities for host communities (Gao, 2019; Rhou et al., 2016). CSR contributes to international understanding and peace by encouraging friendship and cooperation between countries, thus increasing the industry's revenue (Melissen et al., 2018).

In the hotel industry, CSR is vital for competitiveness, meeting stakeholder expectations, and addressing environmental and social issues. Hotel businesses engage in CSR initiatives related to community development, progressive employment practices, and diversity among staff. They also adopt environmentally friendly practices, such as energy and water conservation and waste reduction (Ghaderi et al., 2019; Williams et al., 2019).

I.1.4. Contribution of CSR to the hotel industry

CSR in the hotel industry offers benefits to businesses, customers, employees, and communities. CSR practices lead to enhanced brand awareness and loyalty, attracting a variety of customer demographics and fostering customer forgiveness during minor service failures (Palacios-Florencio et al., 2018; Williams et al., 2019; Su & Swanson, 2019; Abu Farha et al., 2018). Engaging in CSR practices can better retain, motivate, and attract employees, reducing turnover and addressing industry challenges (Jalilvand et al., 2018; Mishra & Schmidt, 2018). Environmental stewardship is a key aspect of CSR in the hospitality industry, resulting in cost savings and long-term positive brand images (Crane et al., 2019; Haski-Leventhal et al., 2015; De Roeck & Farooq, 2017; Friedman, 2007). A socially responsible hotel with a strong reputation can recover more quickly from internal corruption, scandals, or environmental accidents and attract more investors (Jalilvand et al., 2018; Abu Farha et al., 2018; Palacios-Florencio et al., 2018). Additionally, CSR provides social benefits to local communities through leisure activities (Williams et al., 2019; Kim et al., 2018; Youn et al., 2015; Cha et al., 2015).

I.1.5. Sustainable Development Goals

The United Nations established 17 Sustainable Development Goals (SDGs) in 2015, aiming to achieve them by 2030. These goals were built upon Agenda 21, adopted in the 1992 Rio Earth Summit, and the Millennium Development Goals led by Kofi Annan. The 2030 agenda focuses on five Ps: people, planet, prosperity, peace, and cooperation (UNWTO, 2015). The Stockholm Resilience Center suggests dividing the SDGs into three levels: environment, society, and economy.

Sustainability is crucial in the hospitality sector, as preserving natural and cultural features attracts tourists. Companies in the sector have implemented corporate sustainability policies to reduce negative impacts on the environment, society, and economies (Jones et al., 2015; de Grosbois, 2016). The UNWTO claims tourism can contribute to all SDGs and highlights the sector's potential for economic growth and job creation (UNWTO, 2015). Sustainable business practices appeal to travellers, diners, and hotel guests, with younger generations willing to pay more for environmentally friendly goods and services.

The leading businesses in the tourism and hospitality sectors have the potential to significantly impact the successful implementation of the SDGs. However, they face challenges in managing

their sustainability strategies and reporting processes. To overcome these challenges, the industry must adopt a coordinated approach to the SDGs and effectively communicate this to stakeholders.

| | CSR in the service sector | | |
|---|--|---|--|
| ethical conduct towards akeholders while especting society; takes into account nvironmental and social sues; not a legal obligation but bserved as a good ractice; improve a corporation's ublic image/competitive dvante/customer etention; long term costs saving; greater employee ngagement. | productivity and growth in the economy through CSR engagement; broader effect on general company performance; favorable environment for employees/true integrity; generates a sense of cooperation and community; offer pro-bono (or similar) services/ collaborate with non-profit organizations to back up public value results; society development. | CSR in the tourism sector - key matter in the tactics of international tourism businesses; - maintains international understanding and peace; - upsurge the competitiveness of the sector on a transnational market; - best means to build relationships with the clients; - positive publicity/clients loyalty and trust/sales improvement/financial success; - natural resources preservation; - purchasing power created from the revenues via tourists' expenditure. | CSR in the hotels sector - meeting the prospects of the communities, business partners, guets, employees and investors; - enhancing brand awareness and gests' loyalty; - proactive diversity management initiatives; - making hotels move above the three "Rs": reuse/recycle/reduce; - lower operational costs/ high rate of efficiency level in operations; - positive influence/brand image/competitiveness; - social gain/ comfort of the local individuals. |

Figure 1: Summary of key notions of CSR

(Source: own edition)

I.2. Systematic review of studies about CSR attributes

This research examines the acceptance of CSR in hotels, focusing on hotels' values and CSR actions, guests' expectations, and their attitudes towards sustainability and environmentally friendly measures. Moyeen, Kamal, and Yousuf (2019) found that CSR research in the hotel industry initially focused on CSR practices, impact, and importance, while recently shifting to CSR communication, green/environmental responsibility, and sustainability. A Google Scholar

search was conducted to explore guests' perception towards CSR and hotels' responsibility. Using specific criteria, 36 articles were included in the study. The systematic literature review, based on Keszey (2020), identified relevant papers to answer the main research question, "What should the hotels' Corporate Social Responsibility standard achievements be in order to meet the guests' expectations?" A search in Scopus generated 158 theoretically valid papers. Appropriate papers were distinguished using comprehensive exclusion criteria, such as removing duplicates, mishits, non-empirical papers, and limiting the search to articles only. The search focused on Q1-Q3 ranked journals, English language, and relevant articles from the last six years (2018-2023). A coding protocol was developed (Tranfield, Denyer, & Smart, 2003) to record the theoretical positioning, model configuration, methodological approach, results, and limitations of each significant article (n = 47). The systematic literature review aimed to establish a CSR acceptance meta-framework and identify research gaps in the body of literature.

I.2.1. Hotels' approaches on CSR

Sustainability is a critical issue in the hospitality industry, with green hotels striving to minimize environmental impact and improve competitiveness through eco-friendly practices (Han et al., 2010; Manaktola & Jauhari, 2007). Hotel management plays a crucial role in encouraging guests to adopt pro-environmental behaviors through the provision of green information and facilities (Georgescu & Herman, 2020; Dharmesti et al., 2020). Increasing reputation, image, and quality of green lodging firms can attract more guests (Chan & Bishop, 2013; A. Chen & Peng, 2012). Eco-friendly reputation, environmental awareness, perceived effectiveness, and eco-friendly behavior are vital preconditions for environmentally responsible consumer behavior (Chiu et al., 2014; Han et al., 2010; Roberts, 1996; Ryan & Spash, 2008). Green marketing campaigns, social media engagement, and corporate social responsibility can help improve eco-friendly hotel reputation and attract pro-environmental customers (Kim & Han, 2010; Coyle, 2005; Whitmarsh, 2009). Advertisements can educate customers on eco-friendly practices and enhance their green behaviors (Adams, 2014). Adopting green practices can differentiate hotels from non-green competitors and provide various benefits (APAT, 2002; Enz & Siguaw, 1999; GHA, 2008; Penny, 2007).

I.2.2. Guests' perceptions of CSR

The lodging industry has seen a rise in green practices and environmentally conscious consumers, leading to hotel operators adopting sustainability policies. Research shows that environmental

consciousness, perceived effectiveness, eco-friendly behavior, and eco-friendly reputation are crucial for green consumer behavior. However, there has been no effort to evaluate how these factors affect hotel guests' eco-friendly purchasing decisions. Green customers change their buying behaviors towards more eco-friendly choices and are willing to accept potential inconveniences. Employee knowledge, awareness, attitude, and behavior are crucial for successful implementation of environmentally friendly policies in hotels. Both internal and external factors affect consumers' environmental behavior. Han and Chan (2013) found that consumers prefer hotels with green practices but are not always willing to pay more. Culture also plays a role in influencing awareness and behavior towards environmental issues.

I.3. Research framework

This research aims to enhance the hospitality industry in Tunisia by fostering ecological knowledge and awareness in the sector. A significant gap in available materials and data on the subject currently exists. By examining hotels' sustainability practices, the study will expand understanding of sustainable hotel development and the impact of guest awareness on sustainable operations. A comparative analysis with a similar study in Hungary will help develop robust suggestions and solutions for Tunisia's hospitality industry professionals.

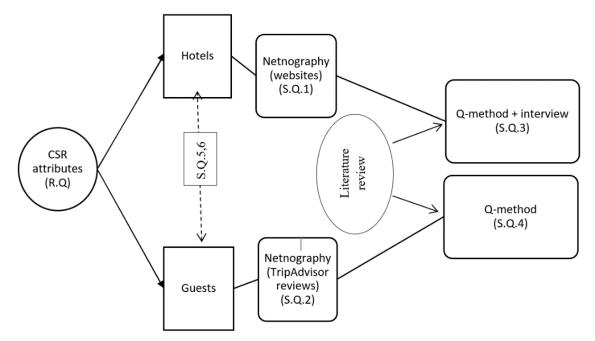


Figure 2: Research model

(Source: own editing)

I.4. Research questions

Based on my research model (figure 1), I formulated one main research question, which I divided into further sub-questions based on my secondary research. The main research question was formulated as follows:

RQ. 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?
- 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?

II. Research methods

II.1. Non-participant observation: Netnography

Netnography is a qualitative research method that studies online communities and their cultures (Kozinets, 1998). It has evolved over time to include various forms of online data collection, such as content analysis, participant observation, and in-depth interviews (Kozinets, 2010). Netnography's advantages include its unobtrusive nature, which allows for authentic data collection without researcher bias, and its ability to contextualize online behavior and perceptions (Kozinets, 2002; Langer & Beckman, 2005; Helm & Jones, 2010). Netnography is adaptable to a range of research questions and contexts, providing researchers with rich and diverse data (Bartl et al., 2013). Netnography has been successfully applied in various research contexts, such as exploring the role of online reviews in shaping guests' perceptions of hotels and investigating tourists' perceptions of wildlife tourism experiences (Vásquez, 2014; Mkono & Tribe, 2017). In the context of a PhD research project on CSR strategies in hotels, netnography offers valuable insights into the factors that shape these strategies and guests' perceptions of them.

II.2. Q method

Q methodology complements interviews and netnography in exploring subjective perspectives on eco-friendliness and CSR in hotels, particularly for controversial topics and characterizing different groups' opinions (Cairns, 2012). It seeks to understand a subject's internal frame of reference and involves a purposive sample of participants sorting opinion statements into a normal distribution shape (Brown, 1986). The study recruited 10 Tunisian hotel managers, 11 Hungarian hotel managers, 10 Tunisian guests, and 17 Hungarian guests to sort 30 statement cards using a 9-point scale. The Q methodology involves five steps, including identifying the Q concourse, generating the Q set, recruiting the P set, conducting Q sorting, and statistical analysis (Watts & Stenner, 2012). The results were the main findings after using Q method in preliminary research. This approach allows researchers to capture the nuances of opinion and contribute to a more comprehensive understanding of the research topic.

II.3. Interviews

Interviews are a commonly used qualitative research method that allows for rich, context-specific data collection on individuals' experiences, beliefs, and feelings (Kvale, 1996). Semi-structured interviews are often preferred for their flexibility and ability to delve deeper into participants' perspectives (Gubrium & Holstein, 2002). While interviews offer unique insights into complex phenomena, they can be labor-intensive and time-consuming to conduct (Hermanowicz, 2002). However, the benefits of using interviews, such as their adaptability and ability to facilitate mutual understanding, make them a valuable tool in qualitative research (Dörnyei, 2007). Combining interviews with other qualitative research methods like netnography can lead to a more comprehensive understanding of the research topic.

III. Summary of findings

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

III.1. Responses to research questions

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.

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

Table 1: CSR categories

Source: own edition

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.

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.

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

Table 2: CSR categories and sub-categories

Source: own edition

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. In the Tunisian hotel study, comments related to CSR in both English and French languages from 2019 and 2023 were analyzed for positive and negative sentiment towards various factors. Overall, there were more positive than negative comments, with the local environment and employee attitude receiving the highest positive factors. However, excessive use of plastic cups resulted in high negative comments for environmental responsibility. The study suggests focusing on environmental responsibility and educating guests about sustainable practices to improve CSR strategies. For the Hungarian hotels, data from 6186 TripAdvisor reviews, including 130 English comments with CSR content, were analyzed, and 141 factors were examined. The analysis found that guest reviews related to CSR were more positive than negative, with many factors that were negative in the area of CSR evaluated positively by guests. The majority of English guest comments (74%) in the 2022-2023 data collection were related to environmental responsibility, and the daily change of towels received the most feedback, mostly in a positive context but considered negative in the analysis. Responsible products were mentioned in 18% of comments, with organic breakfast products being the most highlighted.

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.

The study found that Tunisian hotel managers understand the importance of CSR, but face challenges in implementing it effectively. Similarly, Hungarian managers are highly committed to sustainability, but also encounter difficulties in enforcing sustainability policies among their employees. Both groups prioritize staff hygiene and community benefits in their social and environmental categories and recognize the influence of online reviews and eco-labeling on guests.

However, Tunisian managers struggle to control employees and implement sustainable practices, while Hungarian managers prioritize supporting their local communities. Overall, both groups believe that sustainability is crucial and will become a necessity in the hospitality industry.

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

Preliminary results for Tunisian guests show that respondents recognize the importance of CSR but prioritize personal comfort over environmental protection. Education on CSR and environmental practices is recommended. Q method respondents in both social and environmental categories show a high level of awareness and are concerned about the impact of hotels and their guests on the local community and environment. The main difference between factor 1 and factor 2 respondents is in the social category. Hungarian guests also prioritize environmental sustainability, inclusion, and social sustainability, but tend to choose hotels based on quality/price ratio rather than CSR practices. They also show interest in learning more about sustainability and participating in related activities. In terms of social sustainability, they value respect for local culture and want vulnerable community members to benefit from the hotel. Finally, online ratings that mention sustainability are important for factor 1 respondents in their decision-making.

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.

III.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.

III.3. 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.

IV. References

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V. List of own (co-authored) publications of the topic

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In English

Ásványi, K., & Chaker, H. (2023). COMPARING HUNGARIAN AND TUNISIAN GUEST PREFERENCES FOR SUSTAINABLE HOTEL ATTRIBUTES. GeoJournal of Tourism and Geosites, 46(1), 271–278. https://doi.org/10.30892/gtg.46130-1024

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