MSTourHer
master in sustainable
toursim development:
cultural heritage,
environment, society

School of Environmental Studies, Geography and Applied Economics
School of Digital Technology

Department of Business Administration

IREST (Institut de Recherche et d' Etudes Supérieures du Tourisme)
Université Paris I Panthéon – Sorbonne

CSR and Sustainability practices in national
and international hotel chains: a comparative web content analysis

Master Thesis

Aikaterini Frantzeskaki

Athens, 2020

MSTourHer
master in sustainable
toursim development:
cultural heritage,
environment, society

Examining Committee

Theodoros, Stavrinoudis, Supervisor
Associate Professor, Department of Business Administration,
University of the Aegean

Haralampos, Kokkosis, Examiner
Professor, Department of Spatial and Environmental Planning,
University of Thessaly

Andreas, Papatheodorou, Examiner
Professor, Department of Business Administration,
University of the Aegean

Ethics and Copyright Statement

I, Aikaterini, Frantzeskaki hereby declare that:

1) I am the owner of the intellectual rights of this original work and to the best of my knowledge, my work does not insult persons, nor does it offend the intellectual rights of third parties.

2) I accept that Library and Information Centre of Harokopio University may, without changing the content of my work, make it available in electronic form through its Digital Library, copy it in any medium and / or any format and hold more than one copy for maintenance and safety purposes.

Dedication page

〜 *In the memory of my grandmother and grandfather who "slept" during the summer of 2020.*

Acknowledgements

TABLE OF CONTENTS

Abstract in Greek

Η παρούσα διπλωματική εργασία πραγματεύεται τα ζητήματα αειφορίας και Εταιρικής Κοινωνικής Ευθύνης (ΕΚΕ) και την εφαρμογή τους στον τομέα του τουρισμού και των ξενοδοχείων. Μετά τη μελέτη της σχετικής βιβλιογραφίας αναφορικά με τη βιώσιμη τουριστική ανάπτυξη και τις πρακτικές ΕΚΕ, κρίθηκε ενδιαφέρον να εξετασθεί το ζήτημα από την οπτική της ξενοδοχειακής βιομηχανίας και πιο συγκεκριμένα να συλλεχθούν στοιχεία που αφορούν στις προτεραιότητες και δραστηριότητες ΕΚΕ τριών κορυφαίων διεθνών ξενοδοχειακών αλυσίδων (Hilton, Marriott, Accor). Οι ενέργειες και οι καλές πρακτικές που υλοποιούνται από μερικές από τις σημαντικότερες εταιρείες του κλάδου επισημαίνονται και χρησιμεύουν ως σημείο αναφοράς για σύγκριση με εκείνες μιας κορυφαίας ελληνικής ξενοδοχειακής αλυσίδας (Grecotel). Η μέθοδος που χρησιμοποιείται είναι η ανάλυση περιεχομένου των ιστοτόπων των ξενοδοχείων, καθώς και των εκθέσεων ΕΚΕ και βιωσιμότητας, με στόχο τον εντοπισμό των διαστάσεων της ΕΚΕ στον ξενοδοχειακό κλάδο, τις κύριες θεματικές κατηγορίες στις οποίες επικεντρώνονται οι εκθέσεις των ξενοδοχειακών εταιρειών και τις στρατηγικές επικοινωνίας ΕΚΕ. Τα ευρήματα υποδεικνύουν αφενός ότι υπάρχει υψηλός βαθμός ομοιότητας αναφορικά με τις διαστάσεις ΕΚΕ (περιβαλλοντική, κοινωνική, οικονομική) και τις κύριες θεματικές κατηγορίες (περιβάλλον, κοινωνία, εργατικό δυναμικό, αγορά και επιχειρησιακές αξίες) που απασχολούν τις διεθνείς αλυσίδες και την Grecotel. Αφετέρου όμως διαπιστώνεται ότι η επικοινωνιακή στρατηγική ΕΚΕ της Grecotel δεν ανταποκρίνεται σε αυτή των διεθνών ξενοδοχειακών εταιρειών και ότι υπάρχει περιθώριο βελτίωσης τόσο σε επίπεδο εκθέσεων (reports) όσο και σε επίπεδο διαδικτυακών επικοινωνιακών δράσεων ΕΚΕ.

Λέξεις Κλειδιά: Βιωσιμότητα, Κοινωνική Εταιρική Ευθύνη (ΕΚΕ), ξενοδοχειακή βιομηχανία, εκθέσεις ΕΚΕ, επικοινωνιακές δράσεις ΕΚΕ

Abstract in English

This Master thesis discusses the issue of sustainability and Corporate Social Responsibility (CSR) and its implementation in the tourism and hotel sector. Following the state of the art literature study on sustainable tourism development and CSR practices, it was found that it is interesting to examine the issue from the perspective of the hospitality industry, more precisely to collect data concerning the CSR priorities and activities of three leading international hotel chains (Hilton, Marriott, Accor). The -actions and good practices undertaken by some of the most important corporations are pointed out and are used as a benchmark to compare with those of a Greek leading hotel chain (Grecotel). The method used is a web content analysis of hotels' websites, as well as CSR and sustainability reports, aiming at identifying the CSR dimensions in the lodging industry, the main categories that best fit the activities that hotel companies are reporting and the CSR communication strategies. On the one hand the findings suggest that there is a high degree of similarity concerning the CSR dimensions (environmental, social, economic) and the main themes (environment, society, workforce, marketplace and business values) addressed by the international chains and Grecotel. On the other hand it is found that the CSR communication strategy of Grecotel does not correspond to that of international hotel corporations and that there is room for improvement both in the areas of reporting as well as in the online CSR communication.

Key Words: Sustainability; Corporate Social Responsibility (CSR); Hotel industry; CSR reporting; CSR communication

LIST OF FIGURES

LIST OF TABLES

Abbreviations

ASBI	Awareness & Social Behavior Index
BEMS	Building Energy Management System
CEO	Chief Executive Officer
CLF	Compact Fluorescent Lamp
CRI	Corporate Responsibility Index
CSR	Corporate Social Responsibility
DJSI	Dow Jones Sustainability Indexes
EMAS	Eco-Management and Audit Scheme
EMS	Environmental Management System
EU	European Union
GRI	Global Reporting Initiative
LED	Light-Emitting Diode
LEED	Leadership in Energy and Environmental Design
LGTB	Lesbians, Gay, Bisexual, and Transgender
MICE	Meetings, Incentives, Conferences and Exhibitions
NGOs	Non-Governmental Organizations
OECD	Organization for Economic Co-operation and Development
TBL	Triple Bottom Line
UK	United Kingdom
UN	United Nations
UNEP	United Nations Environmental Program
UNSDGs	United Nations Sustainable Development Goals
WBCSD	World Business Council for Sustainable Development
WTTC	World Travel & Tourism Council
WWF	World Wildlife Fund

Introduction

The development of an industrial civilization and the rapid economic growth has led to increased pressure on the natural environment. Sustainable development has been the subject of research for the last, at least, 40 years and has renewed the hope of citizens and government officials for achieving a growth that will neither burden, nor destroy the natural and social resources, but will protect and preserve them, to the most possible extent (Klarin, 2018). The concept of Corporate Social Responsibility (CSR) has therefore emerged as an important topic for both corporations and researchers as public expectations of the proper role of business in society continue to grow (Frederick, 2006). Over time, the terms Sustainable Development and Corporate Social Responsibility have been combined, converged and perceived in the context of businesses as identical concepts. This is also supported, among others, by Keijzers (2002) Marewijk (2003) and Montiel (2008) who argue that today many consider these concepts as synonymous. Under the modern international, European and national CSR strategies and according to recent studies that demonstrate and strongly support the correlation between Corporate Social Responsibility and business efficiency, the number of companies that began to adopt it has been increased.

CSR issues vary in nature and importance from one industry to another, from company to company, and among different locations. Discussions regarding CSR are part of the debate in every economic industry, including the tourism one since it is considered one of the most energy-intensive industries (Chen et al., 2016). Initially, the trend in the tourism and hospitality industry was to focus on environmental issues, such as energy use, water and waste management etc; later on, owing to initiatives like the one for "Improving CSR in the Hospitality Sector" (Martinez et al. 2013), emphasis was also given to the communities in which hotels operate and accordingly to relevant issues such as human rights, local recruitment, equal opportunities, health and safety and relationship between employers and employees at all levels.

The present study focuses on CSR and sustainability practices in the lodging industry. In particular, it outlines the CSR strategies and best practices of major players in the global hotel industry and compares them to the practices implemented by a leading national hotel chain. At

the first chapter the positive and negative impacts of tourism phenomenon on the environment and society, as well as the important notions of sustainability and sustainable tourism development are explained. At the second chapter a brief overview of the literature on CSR and responsible activities is provided, while in the third chapter some important CSR communication strategies are laid out. The fourth and fifth chapter constitute the thesis' case study, where initially the main CSR policies and best practices of all selected hotel chains are presented in order to be, later, compared through a content analysis technique in relation to the reported CSR themes and the communication patterns they follow. The research findings are presented and discussed in the fifth chapter and the thesis concludes by stating key conclusions emerged from the study and proposing suggestions for practice and future research.

At this point it needs to be mentioned that the present thesis was initially intended to address the perception of hotel guests concerning the sustainability and CSR initiatives undertaken by a hotel chain in order to examine whether these practices affect their levels of satisfaction and loyalty. The Greek hotel chain under question was Grecotel and the survey would be carried out through questionnaires that would be filled in by hotel customers. At the time when the questionnaires were ready to be distributed, the summer of 2020, the COVID-19 pandemic had already burst out and as a result the distribution of documents in every hotel unit was prohibited. As an alternative plan the interviews with hotel executives had been examined, but once again the COVID restrictions and the new working conditions hindered that option. The web content analysis has been chosen as a reliable technique and a safe alternative solution that does not require any kind of contact or interaction.

Chapter.1: Tourism and Sustainable Development

Over the last decades, tourism has experienced continued growth and diversification to become one of the fastest growing economic sectors of the world, closely linked to development and socio-economic progress. In the same time, it has been considered as one of the most pollutant industries with increased greenhouse gas emissions, high energy and water consumption and poor waste management. Sustainable development appears as the solution to mitigate environmental, social and economic impacts. In the present chapter the positive and negative aspects of tourism as well as the notions of sustainability and sustainable tourism development are going to be explained

1.1. Tourism

Tourism is a multifaceted phenomenon with social-economic, psychological and geographical aspects. As an economic term, it refers to a complex industry where various independent units work for a single consumer, the tourist, who generates demand or provides a market for many separate and interrelated industries. G. Jant has considered that there are two main sectors of tourism; the dynamic and the static. The dynamic sector consists of all the economic activities, the motivation of demand, the community services and the provision of transport. It includes the activities of tour operators, travel agents, transport companies and ancillary services. The static sector consists of demand for accommodation, food and refreshment. Otherwise speaking tourism creates a demand or market for different industries. The sociological approach to the study of tourism refers to the impacts of tourists on the people of place of destination, how both locals and the tourists react and influence each other. Geographers are also interested in tourism referring to its geographical components; the place of origin, the place of destination and the space en-route. Similarly, is the case with other disciplines of studies; all have their own orientation to study the phenomenon of tourism (Misra S.N. & Sadual S.K., 2008).

Therefore, many researchers from different disciplines have tried to define the concept of tourism and inevitably the term has been given various definitions. These definitions differ on

the basis of data that each researcher believes should be included in its definition. The fact that the concept of tourism is difficult enough to be defined precisely and with a specific and universally accepted definition is also pointed out by Tsartas (1996, p. 37), who argues that tourism is "one completely peculiar and rapidly developing sector of the world economy […] (that) it is directly linked to social and cultural changes in modern societies. " Two definitions have been chosen and mentioned below, as the most representative: the first is a definition given by the WTO in 1991: "tourism comprises the activities of persons traveling to and staying in places outside their usual environment for not more than one consecutive year for leisure, business and other purposes.", while the second was given by IRTS (International Recommendation for Tourism Statistics) in 2008: "tourism is a social, cultural and economic phenomenon related to the movement of people to places outside their usual place of residence, pleasure being the usual motivation." Both definitions, describe tourism as a complex phenomenon including a wide range of activities.

1.2. Positive and Negative Impacts of Tourism

Tourism is a combination of services and industries such as transportation, accommodation, alimentation, entertainment, along with a wide variety of other activities offered during the travel experience. It contributes to the rise of living standards of the population, the creation of new jobs, the increase of investments and the growth of the economy. According to recent statistics, it contributes to the world's gross domestic product more than the pharmaceutical or oil industries, provides about 10% of the world's income, employs almost one tenth of the world's workforce, even in the less developed countries, and plays a significant role in poverty reduction. It also has a 30% stake in global exports of services and accounts for 10.4% of global GDP. For decades (despite all kinds of crises) and over a long period of time, tourism has grown at an average rate of about 3.5% per year (Chen et al., 2013, Zhuang et al., 2019).

Consequently, tourism as an economic phenomenon seems to have mainly positive effects on tourist destinations. (Karatzoglou & Spilanis, 2008). As a socio-cultural phenomenon though the situation changes with both positive and negative impacts on different countries and regions:

- Regarding the positive impacts, tourism has improved the living conditions with a wider variety in recreational activities, faster/modern transportation, better local facilities and

infrastructure developed to sustain tourist flows. New jobs and opportunities are being created for small and large enterprises and the creation of new economic activities compatible with tourism is being highlighted. These generate revenue that can be used to preserve the environment, but also to improve the living standards of the local population, especially when tourism involves the introduction of foreign exchange. It also assists the conservation of local and cultural heritage as well as the architectural identity of an area and the rebirth of its crafts, music and dance traditions through local festivals and celebrations; in the same time it decreases the movement of people from rural areas to urban areas for employment, since jobs are also available in less central areas, and improves residents' lifestyle since their mix with people from different and diverse background can lead to the development of new practices and the exchange of different ideas and perceptions.

- As it concerns its negative impacts, tourism has deteriorated locals' living conditions because of traffic congestion, sporadic violence, increase in racial discrimination, as well as crime, drugs and prostitution. While new jobs and administrative posts are created they are filled by foreigners, while the local population usually undertakes low-paid positions. Employment in tourism can disrupt traditional forms of employment and the social structure of the place. Depending on the country tourism can also cause negative changes in residents' dietary culture, drinking rituals, dress codes and religious values, which lead to a disturbance of social order, a cultural declination, even a loss of identity. It finally affects locals' lifestyle, causing breakdowns in the conventional family structure and relations; provoking negative changes in locals' personal relations, contradictions among the community and antipathy between locals and tourists since locals feel victims of exploitation (Zhuang et al., 2019).

As to the environmental impacts of tourism, both positive and negative, a more detailed description follows at the next sub-chapter.

1.3. Environmental Impacts of Tourism

The quality of the environment, both natural and built, is essential for tourism. However, the relationship between tourism and the environment is complex, especially since tourism

involves many activities that can have negative impacts on the environment. Many of these are directly related to the construction of infrastructures and buildings, such as roads, ports and airports, as well as tourist facilities, including resorts, hotels, restaurants, shops and sports facilities.

The negative effects of tourism development can gradually destroy the environmental resources on which tourism itself depends. Tourism is an important industry that can lead to economic benefits but also to the degradation of the environment causing air pollution, soil erosion, waste material into the sea, pressure on endangered species, natural habitat loss and increased risk of forest fires.

The tourism industry is one of the most energy-intensive sectors; since all hotels seem to be responsible for emitting 2% CO_2 out of the 5% emitted worldwide (WTO). On average, a hotel produces 160 to 200 kg of CO_2 per square meter per year, in a five-star hotel the water consumption ranges between 170 and 440 liters per visitor per night and waste generated on average per visitor per night per 1 kg (Syrjäläinen, 2013). Unfortunately, society's mentality and reckless greed for quick and easy profit often go hand in hand with tourism. This often leads to a destruction of the natural environment or an irreparable damage to its cultural identity (authenticity and loss of uniqueness). Coccossis & Tsartas (2001) report that the way tourism is developed creates significant problems in a destination such as alteration of its traditional style and local architecture, disturbance of the environmental and cultural harmony of the area, encroachment and deconstruction of natural beauty areas.

Tourism industry generally consumes excessive amounts of water, which is one of the most critical natural resources, for hotels, swimming pools, golf courses and personal use of water by tourists {according to Gössling et al., 2011), a tourist unit consumes 80-2,000 liters per tourist per day, tending to even higher prices}; this can result on the one hand in water shortage and degradation of water supplies and on the other hand in the production of large amounts of solid waste. Solid waste and littering can be a serious problem, especially in areas with high concentration of tourist activities, since the improper disposal can degrade the natural environment- rivers, roadsides and scenic areas and cause the death of marine animals (UNEP, 2001).

Tourism has the power to eventually deteriorate available environmental resources through abuse, mismanagement and lack of control over actions that encourage the continuation and expansion of environmental problems (Karatzoglou & Spilanis, 2008). Additionally, the concentration of tourist flows in relatively short periods of the year (seasonality) result in inefficiency within the industry and becomes a great burden on the physical and social resources of the destination area and therefore an important contributor to the carrying capacity problem (Corluca, 2014).

However, tourism alone has the potential to offset the negative aspects to the environment and directly contribute to the conservation of sensitive areas and habitats, provided that some necessary international, European or even national policies will be followed by the local authorities and the national governments. Nevertheless, the interest of local and national authorities, alone, is not enough to offset the negative effects of tourism in a destination. Tourism industry itself (tour operators, travel agents, tourism businesses) play a crucial role, since their unique position can contribute to the protection of the environment and culture, as well as to the promotion of social and human rights standards in the destinations. Informed tourism stakeholders are aware that intact destinations are important for the long-term survival of the industry and able to raise awareness of environmental values that could serve in order to finance the protection of sensitive areas and increase their economic importance; therefore, they make an active approach towards sustainability.

1.4. Sustainability

Sustainability is not a simple concept. The most often definition comes from the UN World Commission on Environment and Development: "sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs." According to the UCLA Sustainability Committee, sustainability is: "the physical development and institutional operating practices that meet the needs of present users without compromising the ability of future generations to meet their own needs, particularly with regard to use and waste of natural resources. Sustainable practices support ecological, human, and economic health and vitality. Sustainability presumes that resources are finite, and should be used conservatively and wisely with a view to long-term priorities and consequences of the ways in which resources are used." In short, sustainability aims at

protecting our natural environment, human and ecological health, while driving innovation and without compromising our way of life.

The three main pillars of sustainability: a) economic, b) environmental, c) social (Christofakis et al., 2009). The economic aspect of sustainability is often linked to increased consumption and gross national product. These goals are obviously important, but there is a growing consensus that the single pursuit of growth should not dominate the developmental policy. While this is clearly the case for countries that are already relatively prosperous, it is also important for countries where the need for greater economic performance is accompanied by the urgent need for social equality and environmental protection. The social dimension, often reflected in the term human development, can be defined as a progress that allows all human beings to meet their basic needs, achieve a reasonable level of comfort, live meaningfully, and share fair opportunities in the fields of health and education. As for the environmental aspect, it is argued on the one hand that environmental protection is prerequisite to achieve all other goals, and on the other hand that a healthy environment is an end in itself.

Tourism activities are inseparable from the natural and cultural environment that surrounds them and therefore environment and culture become central to the development of tourism. There is a reciprocal relationship between tourism and the environment - tourism affects the environment, as environmental and other factors affect tourism. For example, dense tourist areas lead to environmental degradation which in turn leads to a reduction in the attractiveness of the destination. Protecting the environmental and cultural elements is vital to maintaining tourism activities in a destination.

1.5. Sustainable Tourism

Sustainable tourism began as a reaction to the impact of tourism development in the 1970s and 1980s. But while it started as a reaction, it was from the beginning a vision, a forward-looking model, a wish list for improvement in a number of fields that have not yet been explored, in the society, the economy and the environment (Krippendorf, 1982, Lane, 1994).

Its roots can be attributed to the wider issue of global sustainable development, which first came to the public's attention with the World Conservation Strategy in March (1980), the first

international document on living resource conservation produced with inputs from governments, non-governmental organizations, and other experts. This report led to the creation of the World Commission on the Environment and Development (WCED), which published the famous "Our Common Future" or "Brundtland Report" (1987) that laid the foundations for defining the principles of sustainable development (Weeden, 2002). Although the definitions of sustainable development and sustainable tourism vary depending on the different perspectives of the stakeholders (Tepelus & Kordoba, 2005), today there is a general agreement on the basic principles of sustainable tourism (Ayuso, 2007).

Ayuso (2007) states that "the strategies for the development of sustainable tourism should be guided by a comprehensive design process based on economic, socio-cultural and environmental goals, the use of carrying capacity or other techniques for quantifying the limitations of tourist resources, and a transparent and participatory decision-making process". According to the pillars of sustainability, there are also three types of carrying capacity:

- The ecological, the use level beyond which ecological risks and negative impacts appear.
- The economic; the use level beyond which local economy is largely based on tourism or becomes dependent from it.
- The social; the use level beyond which tourists become irritating to locals or they damage local culture.

Sustainable tourism is defined by the World Tourism Organization (WTO), the World Travel and Tourism Council (WTTC) and the Earth Council as: "tourism that takes full account of its current and future economic, social and environmental impacts, addressing the needs of visitors, the industry, the environment and host communities." This approach respects the natural, social and economic integrity of the environment, ensuring its existence for the future generations and it refers to all forms and activities of the tourism industry and niche markets, such us green, cultural, business, MICE, cultural, rural, sports tourism etc.

The social point of sustainable tourism is also very important, since local preoccupations, values, customs, traditions must be respected and in the same time inter-cultural understanding and tolerance must be promoted. Tourists' satisfaction should always be considered as a high-level priority, but awareness should be raised on sustainable issues

sustainable practices should be promoted among them: tourists should stay curious to discover the unknown but in the same time respect the natural environment of the destination, choose accommodation according to certain criteria, respect the life of the host population, their culture and traditions and of course adapt to their nutritional behaviors.

There are several forms of sustainable tourism:

- Ecological tourism is a notion defined in 1983 that refers to a travel based on the discovery motivation of a natural protected environment, with emphasis on education and tourist awareness toward this environment.

- Ecotourism or green tourism became well known at the beginning of the 90's in North America, as a reaction to the growing interest for the wild nature. Its main content involves a support for raising awareness on the necessity of natural and cultural capital preservation and respect for local populations, sites and cultures (Barlet S. et al., 2004).

- Green tourism aims to improve the social, cultural and environmental impact of tourism and stay in harmony with the natural and socio-cultural environment of the receiving area (Stănciulescu G. et al., 1998).

- Soft tourism sets itself away from the impersonal forms of mass tourism and aims both to social (respect for customs, traditions, social and family structures of the local population) and economic (equitable revenue distribution, diversification in tourism offers) purposes (Rojanschi V. et al., 2002).

- Rural tourism refers to holidays spent in rural areas where tourists respect the life of local population and the environment of the area, try to consume mostly agro-alimentary products from the hosts' household, participate in economic activities specific to the farm or household etc. Agro tourism is considered a part of rural tourism but more rigid concerning the holiday rules: tourists stay only in the household, consume agricultural products from the household and participate to agricultural activities up to an extent (Minciu R., 2005).

- Community tourism is the form of tourism that involves local populations in a localized development for their benefit: locals have control over tourism generated revenue,

which aims to improve life conditions of the community, giving special attention to the respect of local traditions and local environment.

- Equitable tourism is the kind of tourism that applies the principals of equitable commerce. It ensures that the local populations of tourism destinations get an equitable part of the tourism generated revenue, that there is consultation and collaboration with local associations' consortia, a fair remuneration of local partners, total transparency of the tourism products price mechanism and engagement to a durable relationship with locals.

- Solidarity and responsible tourism. In 2003 in Marseille (France) the definition of solidarity and responsible tourism was given in the International Forum for solidarity tourism: "solidarity and responsible tourism is a social movement that aims at keeping under control and valorize tourism economy, to the benefit of local communities at destinations, in a territory development intercession. This intercession is built entirely starting with the human, cultural, economic and environmental resources of the society that form the life framework of the local communities" (Laurent A., 2004). This tourism form involves all the actors of a destination (local population, intermediaries, and tourists); attention is paid to local traditions and values, to respect towards the environment, as well as to equitable redistribution of the generated revenues. For example, responsible tourists agree to pay more for services when they know that the difference will be provided to locals in the form of a better remuneration. This kind of tourism establishes a dialog, a relation of mutual support among tourists (the majority of them comes from developed countries), on one hand and their local populations (usually from developing countries), on the other.

1.6. Sustainable Tourism Development

In recent years sustainable development and tourism have become important research areas for academics and scholars. A lot of countries have started to focus on sustainable development in their policies, and tourism has begun to shift to sustainable development. Although sustainability should be an important part of tourism policy, the concept of tourism sustainability is not clear, and policies that focus on economic growth still play an important

role. People need to understand though the essence of the growth limit, since the development of new tourism destinations seem to have spillover effects that cannot be corrected by market tools until the environment of the area has changed dramatically (Saarinen, J., 2006). This rapid growth in tourism could have devastating impacts that could also lead to a decline in tourism. Consequently, the focus of sustainable tourism policy should shift from economic growth to growth without undermining tourism carrying capacity (Mai, T. et al., 2015).

There are many obstacles in implementing sustainable tourism policies and political, cultural, economic, social and human psychological changes have to be implemented, since tourism policy interacts with other policies (Dodds, R. et al., 2010). National governance also has a major impact on the sustainability of a tourism destination, but faces serious obstacles because this subject involves many policy areas with diverse actors with different interests and priorities that do not treat sustainable tourism development as a holistic concept. These actors usually pay more attention to economic benefits and lack long-term plans (Andersen, I.M.V. et al., 2018).

The state plays a key role in guiding tourism development and considering how to balance conflicts of interest among different stakeholders. Different stakeholders have different perceptions of sustainable tourism, and these differences are linked to their own interests (Ong, L.T.J. et al., 2014). But many countries have developed at the national level tourism policies that are growth oriented and economically driven, focusing on increasing tourism revenues, infrastructure investment and construction, tourism promotion and diversification, and tax laws and regulations. There is an inconsistency between these priorities and the goals of sustainable tourism development (Yüksel, A. et al., 2012). To overcome these problems, governments at all levels should try to shift the general mentality of short-term economic growth and the approach of serving sectoral interests. Additionally, clear and effective institutional arrangements need to clarify the responsibilities of governments at all levels (Cao X., 2015).

For instance, at the level of local governance, local authorities play an important role in the promotion of sustainable tourism development. They are responsible for the provision of infrastructure and amenities required by the sector, but also in charge of avoiding, curing or mitigating the potential socio-economic and biophysical effects of the sector. The elected

members and officers should convert the principle of sustainable tourism development into action. Local authorities of first and second level (region and city councils) have two main functions with regard to tourism: the reinforcement of tourism development, and the management of the effects of tourism (Cameron M. A. et al., 2001).

To enhance tourism development, local authorities should:

- Support economic development initiatives (ex provision of funds for Regional Tourism Organizations or feasibility studies).
- Assist the development of local amenities and attractions, such as art places, zoos, aquariums, parks etc.
- Promote cultural or sporting events.

To manage the negative social and environmental impacts of tourism, local authorities should:

- Regulate tourism development defining the necessary health, environmental and safety standards.
- Finance utilities, such as waste management, sewerage, transport networks.
- Watch tourism development and tendencies, through guests' satisfaction surveys, environmental monitoring etc.

Consequently, the public sector plays an important role in promoting "bottom-up" governance (Vernon J. et al., 2005) and serves local communities, regions and, eventually, countries, by focusing not only in the number of visitors or income, promoting the sustainability goals of the evolving tourism industry. Additionally, the successful communication between countries and their regions can increase the sustainability, but also the competitiveness of a tourist destination.

Tourism depends on the environmental and socio-cultural resources of a destination. Hence, in order to achieve greater tourism sustainability, tourism stakeholders need to participate in the process of developing, implementing and planning sustainable tourism policies (Gössling, S. et al., 2012). In many cases the opposite interests and the lack of discussion lead to difficulties in implementing effectively the proposed actions and policies (Simão, J.N.et al., 2012). To develop a better sustainable tourism policy, there is a need to minimize the conflicts among different

stakeholders and communicate with them. There are multiple ways to approach sustainable development goals under different conditions, there are no secret recipes or one oversimplified path to achieve it. Therefore, the lack of communication between different stakeholders makes it even more difficult to develop a unified policy and the creation of a sustainable development network appears as a necessity to coordinate the interactions and the communication among multiple stakeholders with different powers, different interests and objectives.

As for the main principles of sustainable development, they were finalized at the World Conference in Lanzarote, Spain, as reported by Coccossis & Tsartas (2001) and are the following:

1) Tourism development must be environmentally friendly in the present and in the future, economically viable and socially equitable for local societies. As an important instrument of development, its sound management guarantees the sustainability of resources on which it depends.

2) Tourism should respect and be harmonized with the natural, cultural and human environment of all destinations, especially of more sensitive areas.

3) Tourism should take care of its impact on the cultural heritage and traditional activities of local society, supporting and recognizing its unique identity, especially in developing countries.

4) Active participation and efficient cooperation of all tourism stakeholders (public and private) at all levels: local, national, regional and international.

5) The implementation of an integrated planning and the cooperation of all stakeholders for the protection, appreciation and conservation of natural and cultural heritage.

6) Quality criteria in order to satisfy tourists but also preserve the tourist destination.

7) Tourism should be based on expanding opportunities for local communities by making the greatest contribution to the local economy.

8) Tourism should contribute effectively to improving the quality of life of all and to the social and cultural enrichment of each destination.

9) Local and national authorities, competent bodies and non-governmental organizations should take actions that contribute to the integrated planning of tourism development.

10) Priority should be given to actions that contribute to the protection of the environment and to mechanisms for integrating environmental costs into investments and interventions for tourism.

11) Environmentally and culturally sensitive areas, as well as destinations that have been degraded by mass tourism should be given special attention.

12) Priority should be given to those alternative forms of tourism that contribute to a sustainable development perspective with respect to the natural and cultural environment.

13) Particular emphasis should be placed on disseminating and exchanging experiences and knowledge on actions and technologies that integrate tourism into sustainable development strategy.

14) The policy of sustainable development in tourism presupposes the support and promotion of environmentally friendly tourism management systems.

15) Positive and preventative practices should be implemented, achievements supported and results reported in order to ensure the sustainable tourism development.

16) Attention should be paid to the role and impact on the environment of transport, utilization of alternative forms of energy and waste management.

17) The adoption and implementation of environmentally friendly codes of conduct is important for all actors in tourism.

18) All stakeholders related to tourism at local, national or international level should be informed about the objectives of the Lanzarote Conference.

In 2015 the 17 Sustainable Development Goals were adopted by all UN Member States, as part of the 2030 Agenda for Sustainable Development which set out a 15-year plan to achieve the Goals. The goals are the following:

- **GOAL 1**: No Poverty
- **GOAL 2**: Zero Hunger
- **GOAL 3**: Good Health and Well-being
- **GOAL 4**: Quality Education
- **GOAL 5**: Gender Equality
- **GOAL 6**: Clean Water and Sanitation.
- **GOAL 7**: Affordable and Clean Energy.

- **GOAL 8**: Decent Work and Economic Growth

- **GOAL 9**: Industry, Innovation and Infrastructure

- **GOAL 10**: Reduced Inequality

- **GOAL 11**: Sustainable Cities and Communities

- **GOAL 12**: Responsible Consumption and Production

- **GOAL 13**: Climate Action

- **GOAL 14**: Life Below Water

- **GOAL 15**: Life on Land

- **GOAL 16**: Peace and Justice Strong Institutions

- **GOAL 17**: Partnerships to achieve the Goal

Figure 1: UNSDGs, *source: https://www.un-page.org/page-and-sustainable-development-goals*

Tourism should preserve and protect the environment of the tourist destination, the tourists themselves, but also the local population. That, obviously, requires combined actions of all tourism stakeholders and it certainly depends to a large extent on tourists themselves who choose a specific destination.

It is therefore necessary to inform and sensitize tourists to choose more sustainable destinations and activities, to respect the residents and the environment of the places they

visit, and to critically evaluate their behavior towards those who host them and towards their environment. The quality and sustainability of tourism are inextricably linked concepts. Quality is the "face" of sustainability, so in the light of the growing environmental degradation, society is becoming increasingly aware of the need to adopt and enforce more effective practices and policies for environmental protection.

Sustainable development, including the development of a more sustainable structured environment, has thus become a vital priority and a real challenge of our time. The issue of sustainability should be addressed at all levels, in cooperation with policy makers, the academic community, industry, the general public and other stakeholders. A number of factors indicate that the hotel industry has a significant responsibility in this process (Bohdanowic et al., 2005).

Chapter.2: Sustainability, CSR and enterprises

In the present chapter the notions of sustainability and Corporate Social Responsibility will be explained. Moreover, since the hospitality industry is one of the tourism sectors with the highest volume of CSR acceptance and given that CSR strategies of international hotel chains are the primary focus of this study, relevant CSR and sustainability practices in hospitality will be displayed subsequently.

2.1. Sustainability in the Tourism Sector

While sustainability remains unclearly defined and controversial, sustainable development has emerged as a strong concept of business policy, practice and theory. However, while entrepreneurship is considered as an important element of a more sustainable society, there is still considerable uncertainty as to the nature of its role and how it will evolve. An important number of studies and surveys have been conducted exploring the relationship between sustainable development and entrepreneurship but there are still significant opportunities for further research. Although proposals are being made for further research in this increasingly important area, the key issue, remains whether entrepreneurs will meet the challenge (Hall et al., 2010).

Important, of course, is the attention given in recent years to the development of environmentally responsible behavior in the tourism sector. Such behaviors are recorded both on the side of the supply (tourist enterprises-hotels), in order to save resources and the resulting economic benefits, but also to show respect for the societies in which the businesses of the tourism sector operate, and on the demand side, i.e. visitors who enjoy quality services during their holidays. To this end, a number of environmental management practices have been developed, which are gradually being adapted by businesses of the tourism sector as a result of the shift in demand towards companies that demonstrate their commitment to the environment.

Nevertheless, progress in the transition from concepts into practice is limited. This may be due to the lack of collective leadership among the tourism stakeholders involved. Tourism

companies seem to be significantly avoiding the "greening" of their production processes in response to seemingly ambivalent consumer demand. Consumers, while showing signs of adopting 'green' values, they still seem to be attracted by prevailing trends in tourism products. At the same time, government authorities are resisting decisive actions to "green" the industry for fear of economic repercussions, especially without the support of a large part of the population that remains apathetic. Despite the apparent impasse, some promising practices are emerging. Thus, as businesses learn the potential reduction in production costs and the advantages of various forms of "green tourism" market, they will develop marketing strategies to gain a greater market share. By acknowledging these trends, government authorities and organizations can manage the shift to more sustainable forms of tourism by establishing "green principles" and offering incentives to maintain it (Williams & Ponsford, 2009). Businesses may contribute to environmental protection from more general actions, for example, the use of recyclable materials, the reduction of pollutant emissions, the reduction of toxic waste by adopting biological cleaning systems, energy and water saving and the use of renewable energy sources, up to most specific ones, such as reducing unnecessary packaging, avoiding the use of pesticides and distributing products in an eco-friendly manner through the use of hybrid means of transporting goods. It is a fact that the number of businesses adopting the above actions is gradually increasing, showing a growing environmental sensitivity and awareness that is a one-way street in the context of their long-term survival.

Many entrepreneurs though feel that they already have sustainable businesses because their professional activities are not considered environmentally destructive. The debate that arose was about the fact that all small businesses are viable, in particular those related to the tourism industry. Environmentally destructive enterprises have been linked to other industries. The concept of "sustainable" proved to be the first difficulty that has been identified as efforts are made to implement sustainable practices, convincing business owners that changes can be made (Berry & Ladkin, 1997).

Another business area is that of food and dining. Sims's research (2009) showed that food is important for sustainable tourism at various levels. Initially, it is discussed how increasing the consumption of local food by tourists can create multiple effects that will benefit the local economy (Enteleca Research and Consultancy, 2001). Secondly, the environmental impact of food transport around the world has led researchers to argue that "buying locally" is beneficial,

if the tourism industry thereby reduces its energy footprint (Boniface, 2003; Mitchell & Hall, 2003). Thirdly, there is a growing recognition that tourist destinations around the world compete with each other to attract visitors. Successful tourist destinations must therefore use, as Urry (1995) said, "tourism flexibility," according to which each destination must develop a range of food and services that will make it shine out and attract a steady flow of visitors. One way to achieve it is by promoting a high-quality cuisine based on local products.

Encouraging sustainable business initiatives continue to be at the heart of academic interest and of practical importance (Jarvis, Weeden & Simcock, 2010). Also important innovations have been developed internationally. For example, platforms such as "Good Guide" have been created that allow consumers to have direct access to a company's sustainability data. Through apps such as a product's barcode scan, consumers can learn about the viability of a brand and make the right choice of their favorite products. Another platform, "Justmeans Insights", allows you to clearly see the sustainability profiles of 1000 companies considered as "leaders", in terms of social responsibility, and compare their environmental and social impact.

Economic development, which was described as an important capital of the 20th century, was not sustainable from an environmental and social point of view. In the wake of the Rio Summit in 1992 and Johannesburg in 2002, world governments and large corporations adopted the pursuit of sustainability as a strategic objective. The challenge lies in turning these good intentions into substantial progress. For marketing the challenge is twofold. In the short term, ecological and social issues can have an external effect on businesses and markets. Companies need to react to changing customer needs, new regulations and a new social life that reflects growing concern about the socio-environmental impact of businesses. In the long term, the pursuit of sustainability will require fundamental changes in management, an example that enhances marketing and other business functions (Shrivastava, 1994).

2.2. Corporate Social Responsibility (CSR)

Despite the popularity of the term "Corporate Social Responsibility" in the international literature, it is difficult to provide a precise definition for this term, as it occurs with the term sustainability too. One broadly accepted definition of CSR is proposed by the World Business Council for Sustainable Development (WBCSD) stating that "CSR is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large" (WBCSD, 1999). Therefore, CSR is an integral part of sustainability and divided into the same three categories considered as the main dimensions of sustainability: environment, economy and society. The implementation of Agenda 21, a non-binding action plan of the United Nations with regard to sustainable development, produced during the Earth Summit held in Rio de Janeiro, in 1992, draw attention to CSR issues in the tourist industry. In Europe, the Initiative for Improving CSR in the Hospitality Sector has been established, thus, Tourism Trade Unions and Hotels, Restaurants and Cafés in Europe as well as the European Federation of Food and Agriculture drafted compliance parameters concerning working conditions, non-discrimination, fair pay, equal opportunity, vocational training and life-long learning, health and safety, and the relationship between employers and employees at all levels. Many scholars highlight the positive impacts of CSR in business activities:

- Strengthening the corporate image and reputation, which is also one of the most important intangible assets of enterprises.
- Creating a loyal and dedicated clientele.
- Developing and entering into new markets.
- Attracting socially sensitive consumers, investors and shareholders (at a time when the responsible investment market is booming and government and social pressures are increasing).
- Attracting a high level of human resources. For example, as stated by Mike Pierce and Katherine Madden in "Driving Success: Human Resources and Sustainable Development", three-fifths of graduates and potential employees, in a 2004 survey conducted by Accenture, stated that ethical management is an important factor during the search of work. Similarly, more than two-thirds of students in a global survey conducted by Globescan in 2003 pointed out that salary is no more important than a

company's social and environmental reputation when choosing their employer. And a KPMG survey found that among employees who feel that their employers are not ethically integrated and trustworthy, only 20% would recommend this workplace to other potential employees.

- Increasing employee satisfaction and, by extension, productivity.
- Promoting innovation and creativity.
- Better crisis management etc.

The Commission of the European Communities in 2001 gave an example of classification that confines CSR dimensions. An internal as well as an external dimension was identified in any company's approach to CSR. The internal dimension is seen to describe socially responsible practices within the company and embrace the management of human resources; managing change; health and safety at work; and the management of environmental impacts and natural resources. The external dimension involves a range of external stakeholders, including investors, business partners, suppliers, local communities and consumers; human rights; and global environmental concerns.

A very famous model in order to understand the dimensions of CSR is that of Carroll (1991), the "Pyramid of Corporate Social Responsibility". Carroll suggested that there are four dimensions of CSR: economic, legal, ethical and philanthropic, with decreasing importance in that order.

Figure 2: Archie B. Carroll's Pyramid of Corporate Social Responsibility,
source: https://thecsrjournal.in/understanding-the-four-levels-of-csr/

The economic component which is at the base of the pyramid gives top priority to economic performance (the responsibility of business to be profitable in order to survive and benefit society in long-term) serving as the foundation of the other components. The legal responsibility of business refers to the positive and negative obligations put on businesses by laws and regulations (ex. employment, competition, health and safety). The third level in Carroll's pyramid is the ethical responsibilities which is the responsibility to act morally and ethically, going beyond the narrow requirements of law (standards, norms and expectations that reflect a concern of what consumers, employees, shareholders, and the community regards as fair and just). At the top of the pyramid is philanthropic responsibility, which addresses the business's responsibility to engage in activities that promote human welfare such as donations, volunteerism etc.

Nevertheless, while Carroll's pyramid puts a lot of emphasis on company's responsibilities, it does not include concerns for the environment. Additionally, nowadays companies have to comply with legal requirements, otherwise they are punished by the government, public dissatisfaction and loss of clients; therefore, including a legal responsibility may seem exaggerated. Carroll's (1979) pyramid was one of the first to outline the responsibilities businesses ought to fulfill; however, since it is not considered complete connections from other theories were also drawn, most common from the theory of stakeholders and the triple bottom line theory:

Stakeholder approach to CSR

Freeman (1984) was the founder of the stakeholder theory and defined stakeholders as any group or individual that can affect or be affected by the company's operations. This theory indicates that a business is not only responsible to its owners but also has obligations to various stakeholders, including shareholders, customers, employees, and suppliers; and look after interests of governments, communities, non-governmental organizations public and such. Since stakeholders can influence companies in a number of ways, thus organizations need to find proper ways to communicate and engage with them.

Triple bottom line approach to CSR

The triple bottom line approach offers an alternative to identifying CSR dimensions. Business writer John Elkington claims to have coined the phrase in 1994. Many correlate it to the notion of sustainability (in the sense that it includes economical, social and environmental dimensions), since a company's obligation is also to operate with the aim of achieving sustainable development. In other words, three main aspects of CSR activities, being economic, environmental and social, can be seen as three bottom lines (profit, planet, people). In this sense we may also speak of triple bottom line reporting (Assaf, Josiassen, & Cvelbar, 2012), which is a relatively new measurement of business performance, which requires the disclosure of social, economic and environmental indicators of business performance. A key element of the TBL requires corporate performance to be geared to the benefits of company executives, but also those involved with it, such as the local society in which the companies operate (Stoddard, Polland & Evans, 2012).

Figure 3: Elinghton's Triple Bottom Line model,
source: https://encrypted-tbn0.gstatic.com/images?q=tbn%3AANd9GcRMGjil6MhTv-TvQSq4sob4mH0IeKuKQBROlw&usqp=CAU

A truly sustainable society should always take account of its economic resources, environmental and cultural resources as well as its short and long-term needs. According to Robert Gilman (1996), the president and founder of the Context Institute: "Sustainability refers to the ability of a society, ecosystem, or any such on-going system to continue functioning into the indefinite future without being forced into decline through the exhaustion or overloading of

key resources on which that system depends." In order to achieve this objective, it is essential that societies have economic growth to promote social progress, respect for the environment and social policy, in order to stimulate the economy and the environmental policy (Gilman, 1992). The European Union's Strategy for Sustainable Development, set out in Gothenburg in 2001, aimed to achieve reconciliation among economic development, social cohesion and environmental protection (Jucan & Jucan, 2010).

CSR and sustainable development provide fertile areas where existing international business theories can be tested and from which new ideas can be challenged in the dynamics of interaction between multinational companies and their national and international frameworks. (Kolk & VanTulder, 2010).

2.3. Sustainability and CSR in the Hospitality Industry

Hospitality industry is one of the major industries worldwide that uses big proportions of natural resources and produces massive amounts of waste and pollutants (Bohdanowicz and Martinac, 2003, Nilashi et al., 2019a, Nilashi et al., 2019b, Nilashi et al., 2019c). Numerous studies have shown the negative effects of hotels on the environment through the large amounts of water consumption, waste generation and high energy usage (Siti-Nabiha et al., 2014, Yusof and Jamaludin, 2013). More precisely, hotels account for the highest levels of energy consumption in the field of tourism (Bohdanowicz, 2005). According to Mohamad, Arifin, Samsuri, and Munir (2014) the hotel industry has dramatic environmental effects, attributing 75% of its effects on the environment because of the unreasonable use of energy, water, soft consumables, while in the same time it contributes considerably to climate change. Apart from the environmental impacts hotel industry is also responsible for severe social impacts: promotion of real estate speculation and social exclusion (Melissen et al., 2016a), noncompliance with labor standards (Prud'homme and Raymond, 2013), introduction of foreign ideologies that disfigure the local culture and material/immaterial heritage (Yasothornsrikul and Bowen, 2015) and creation of seasonal jobs that affect the pace of the local economy (Romagosa et al., 2013).

Therefore, sustainability seems essential in order to protect and improve the natural and social environment and also to maintain the competitive performance of a hotel. According to Martínez-Pérez et al. (2015), a novel business model is becoming popular in the hotel industry, since innovations are applied in the hotel operations, sustainable products and services of high quality are offered and the protection of the environment is highlighted. Therefore, green innovation can be of central importance in the achievement of sustainability in firms' performance.

In recent years the number of hotels that apply environmental policies has been increased. Among them there are big hotel facilities and popular accommodation brands. Already in the United States of America, hotel owners turn to qualified consulting engineers in order to renovate their businesses, make them "green" and, in addition to their contribution to the global effort to limit the environmental consequences of the buildings operations, to make them even more economical, significantly reducing the maintenance and operation costs of their units (Douloubekis, 2011). At the same time, in Europe, large hotel chains have already started to advertise their new or renovated "green" hotels, aiming to adopt eco-friendly practices not only as an ethical practice but also in order to enhance their image, create market differentiation, corporate social responsibility and attract customers from the ever-growing group of environmentally conscious tourists (Mair & Jago, 2010; Radwan et al., 2012).

The "greening" process is, in essence, a series of interventions in the building characteristics of a hotel, in its mechanical elements, but also in the environmental training of its employees and the ecological direction of the customers. The installation of shaders or other methods of natural shading, appropriately oriented, in a unit, is one of the usual low-cost interventions in the structural tissue of a building, which can reduce up to 30-40% the needs for cooling load (air conditioning costs) during the summer months. Also, the replacement of frames with other thermally interrupted and reflective glazing, the use of liquid elements (small shallow tanks-pools) suitable, but also the use of the right colors, can also serve, in addition to elegant architectural additions, as energy consumption reduction factors to ensure the correct temperature. The mechanical interventions in a hotel, in order to make it environmentally friendly, aim at limiting the energy consumption of a unit and reducing the large quantities of water that are wasted unnecessarily most of the time in a tourist complex. Heat and electricity cogeneration systems (largely used in big tourist complexes), control of electricity consumption

in rooms and on hotel premises (BEMS systems), but also more economical ways, such as replacing old washing machines, switch in gold lamps for LED technology lamps, producing hot water through solar panels, as well as collecting rainwater and reusing the water coming from the swimming pool, after treatment, for other uses (e.g. watering), they are only a few methods for limiting energy consumption and saving significant amounts, compared to those required otherwise. Finally, keeping the staff aware about the need to limit consumption through compliance with specific guidelines, as well as informing customers through recommendations, for the proper-ecological use of hotel facilities, completes the puzzle of energy upgrading of a hotel unit through simple steps (Douloubeki, 2011).

In Yaw's survey (2005) it is stated that hotels that have had a significant number of bookings through travel agents face frequent visits by tour operators/agencies who want to ensure that hotels maintain the main environmental standards, which are covered when cleaner technologies are used in their operations. But what does clean technologies mean? This term is used in tourism and contains the use of sustainable sources/instruments, which concerns the increasing adequacy of the use of sources, the minimization of waste, the reduction of overall consumption, the use of environmentally compatible substitutes for inputs and equipment, where possible, and the safe disposal of waste where this cannot be avoided. The dissemination of clean technologies in the tourism industry can be facilitated through regional educational organizations. Clean technologies have a positive impact on the tourism sector. Their actions in terms of recycling, energy conservation and rational use of water reduce the energy footprint of hotels/resorts to the environment, contribute to the sustainability of industry and greatly enhance the profitability of businesses. This research found that the investment of hotels in the use of clean technologies is comparatively less than in the other investments of the company. It was also found that a hotel can make its functions environmentally friendly by simply controlling and correcting hydraulic leakages. And this can be extended by retrofitting all the hydraulic installations of the building, thus facilitating the use of solar panels/boilers to provide hot water. There are many technologies, e.g., for water storage, that reduce operating costs. Research has shown that hotels that use modern water storage technologies consume a fifth of the water per guest, compared to hotels that do not use these technologies, and most importantly, guests do not notice any difference in comfort and luxury levels. These devices, in addition to helping to reduce water consumption, they also

help to reduce energy for the heating. "Green" hotels demonstrate daily that environmental and economic goals can be achieved at the same time.

Xydis, Koroneos & Polyzakis (2009) presented an energy analysis of four hotels in Rethymnon (Crete) and Kassandra (Halkidiki). Their study discusses how increased is the need for energy consumption in a hotel building, which of course varies depending on the use of the building, the year of construction, the heating and other elements. But also the important role that heat efficiency, energy losses, electrical loads, etc. plays in the sustainable development of hotel systems.

"Green" hotels promote a better quality of life choice and, in that way, attract consumers to participate in environmental protection. Consumers can thus understand the importance of protecting the environment by buying "green" products and services and also consider environmental issues when choosing hotels in the future. It has been found that there are significant challenges for hotels implementing environmental measures. The first challenge is access to resources. Researchers consider resources to be the biggest obstacle to environmental management. Moreover, staff attitudes, knowledge and commitment are a challenge for "green" hotel managers; environmental training programs need to be arranged by hotels to inflate their personnel with sustainability related knowledge and skills, learn them using the available resources, reducing waste, and communicating environmental preservation benefits (Hsiao et al., 2014). This training should be multi-cultural in order to help staff understand and appreciate different cultures and make them aware of the needs and expectations of visitors. The training should concern the whole spectrum of positions in a hotel (front office, back office, food and beverage managers and personnel etc). It could take place at home or abroad, ranging from short-courses at home or e-classes to university degrees depending on the needs. If the staff is made up by locals the benefit could be even bigger since local training seems more cost-effective and makes better use of local skills, production and handicrafts (Kilipiris F. & Zardava S., 2012).

According to Dias-Sardinha and Reijnders (2005) improvements in the environmental performance happen alongside with improvements in the social performance, which is another significant determinant of green innovation adoption. Thus, hotel managers need to adopt environmental and social initiatives and try to incorporate sustainability during their decision-

making strategies. Corporate Social Responsibility (CSR) strategy is based on sound ethics and core values and offers clear benefits to businesses, since business is constituent part of society. The main tools for the implementation of CSR practices include: actions directed to support local communities and institutions, children and young initiatives; social campaigns combined with the company's activities in order to increase awareness concerning particular problems; training programs and courses for employees aiming to create better working conditions for them, eliminate discriminations and assist people with disabilities; pro-environmental actions such as waste sorting, recycling and environmental education of employees in order to minimize the impact in the natural environment; social reports and publications concerning company's adjustment to CSR practices; effective management systems etc. (Abram M. & Jarząbek J., 2016). Many studies show that CSR initiatives make a business stand out from its rivals (Porter & Kramer, 2006) and bring financial benefits to hotels (Lee, 2008), demonstrating a relationship between CSR and financial profit (García-Rodríguez & Armas-Cruz, 2007; Lee & Park, 2009). Furthermore, Blešić et al. (2011) as well as Levy & Park, (2011) concur that improving the service quality of a hotel transforming it into a socially responsible activity has positive impact on customer satisfaction leading to loyalty.

The growing importance of CSR in the tourism and hotel industry can also be understood from the many international initiatives that appeared in order to share CSR importance (Martinez et al, 2013). For example, in 1996 the World Travel& Tourism Council (WTTC), the Earth Council and the United Nations World Tourism Organization (UNWTO), joined together to launch an action plan named Agenda 21 for the Travel & Tourism Industry: a sustainable development program based on the Earth Summit results (Agenda 21, 1996). The Global Code of Ethics for Tourism was established by the UNWTO, and is a comprehensive set of ten principles that aims at guiding central and local governments, local communities, tourism operators and other stakeholders in tourism development (United Nations World Tourism Organization, 2014)(Holcomb et al, 2007). In European region, the European Federation of Food and Agriculture and Tourism Trade Unions and Hotels, Restaurants and Cafés in Europe (2014) drafted compliance guidelines concerning equal opportunity, non-discrimination, working conditions, fair pay, vocational training and life-long learning, health and safety, and the relationship between employers and employees at all levels. The raising importance of CSR worldwide has led international institutions and NGOs to develop CSR certifications, such as: ISO 26000 for Social Responsibility, TourCert CSR Tourism, the Global Sustainability Tourism

Criteria, the reporting standards of the Global Reporting Initiative (GRI), and the management United Nations Global Compact (Mattera &Melgarejo, 2012).

In order to improve social and environmental performance across the entire range of the tourism sector, both innovation and adoption of sustainable policies are equally important. Several tourism companies are often driven to new sustainable approaches, but in order to make this a dominant trend government legislation is needed; self-regulation and eco-certification are considered ineffective. Improved sustainability in urban hotels, for example, is determined by design regulations, impact assessment, pollution control, biodiversity, cultural heritage, building construction, energy and water efficiency, recycling, etc. At the same time, private voluntary initiatives mainly contribute to supporting ecology and changes towards this direction (Buckley, 2012).

Prayag, Dookhony-Ramphul and Maryeven (2010) aim at identifying the perceptions of tourism stakeholders of sustainable development and the impact of hotel development. Interestingly, several hoteliers disagree with the view that the hotel development can have negative social consequences. This is not surprising, given that hoteliers justify their existence through the positive economic benefits they offer to tourism, with the creation of new jobs and the development of infrastructure for the local population. Most of them though recognize that hotel development can have negative impacts on the environment and believe that both government and private sector should manage these impacts. Promoting environmental sustainability in the hotel industry may require additional partnerships between public and private sector, initiatives and the sharing of best practices among hotel companies. The findings show high levels of agreement with statements such as: "Government and hoteliers should encourage a more integrated approach to environmental quality management" and "Government and hoteliers should further strengthen their efforts to protect the environment". Therefore, self-regulation does not seem sufficient to protect the environment. Shared roles in the private sector, with some form of government intervention and direct control, tend to be the best solutions for environmental protection (Briguglio & Briguglio, 1996).

The importance of addressing environmental issues seems to be well-understood also as a form of social responsibility or business ethics. However, hotel managers rethink and doubt about the installation of pro-environmental practices and eco-friendly operations since these require

additional costs and expensive inputs; for instance, the installation of efficient HVAC (heating, ventilation, air conditioning) systems, energy efficient lighting (Light-Emitting Diode-LEDs and Compact Fluorescent Lamp-CFLs) involves greater costs. Therefore during the initial stage of a green hotel, hoteliers need to invest more to make their operations eco-friendly (Shieh, 2012). What is needed in order to overcome this issue is hotel managers to be convinced that sustainable initiatives will be cost effective in the long term. For instance, the use of alternative technologies and renewable energy sources like solar or wind energy, when available, can reduce cost: ex. solar panels are a clever energy source for hotels and businesses that want to reduce their carbon footprints. The most important factor for hoteliers though should be the increasing and persistent demand from customers for environmentally friendly practices. Meeting this demand therefore contributes to customer attraction (Bohdanowicz, 2006; Chan & Wong, 2006; Han & Yoon, 2015; Hathroubi et al, 2014). A study conducted by the International Hotels Environment Initiative (IHEI) reveals that 90% of hotel guests prefer to stay in a hotel that cares for the environment. Additionally, researches in many cases show that clients are willing to pay a premium and are more likely to pay a repeat visit (Laroche, Bergeron, & Barbaro-Forleo, 2001). Moreover, a green hotel image has been found to positively affect customers' perceptions and increases their revisit intention for a future stay (Lee et al., 2010). It is therefore important for hoteliers to know whether a decision to adopt eco-friendly practices in their hotel operations will be effective.

Chapter.3: Communication Strategies: Certifications, Reporting, Marketing

Responsible business awards, reports from independent ethics audits, eco-labels, environmental management schemes, evidence of contributing to nongovernmental organizations and news coverage of the company's responsible and sustainable practices can be used as evidence to enhance corporate credibility and presence in the market (Goncalves, 2013). Goncalves (2013) argues that whilst CSR communication is often channeled through corporate advertising, websites and CSR reports, external media coverage and third-party certifications or audits have even greater credibility among consumers and the general public than communication from the companies themselves. In this chapter some of the most popular environmental certifications and CSR indexes and reporting will be presented, as well as their importance as marketing tools and their impact on customers' satisfaction.

3.1. Certification: Eco-labels and Environmental Management Systems

Certification has been recognized as an important marketing instrument. Certificates and labels enhance a more transparent and generally comprehensible designation of sustainable tourism products and therefore help tourists and business partners along the tourism supply chain to get a better orientation and understanding.

The principle of labeling, promoted in Europe by the public authorities in order to structure and promote an environmentally friendly tourism sector. Products and/or services proven to be environmentally safe carry an eco-label mark or symbol by an independent and unbiased third party organization. A business can voluntarily apply for an eco-label since this is not binding by law (Salman, 2016). In Europe, hotels, campsites, bed & breakfasts, guesthouses, holiday villages are increasingly adopting an eco-label; over the last ten years, the number of members has increased by more than 15% per year for the green keys label and by more than 25% for the European eco-label of tourist accommodation and camping services created in 2003. These

labels take into account the environmental impacts of the establishments and aim at reducing energy and water consumption and waste.

Many researchers define a tourism eco-label as "any form of certification giving assurance that the transaction or tourist activity is conducted according to a known standard that improves the environment or at least minimizes environmental impacts". According to Font (2005) eco-labels are "methods to standardize the promotion of environmental claims by following compliance to set criteria generally based on third party, impartial verification usually by governments or non-profit organizations". The OECD (1991, p. 12) defined 'environmental labelling as "the voluntary granting of labels by a private or public body in order to inform consumers and thereby promote consumer products which are determined to be environmentally more friendly than other functionally and competitively similar products". This definition positions the tourism eco-labels such as environmental management tools and quality control. They offer marketing benefits to certified firms by helping consumers distinguish between sustainable tourism businesses and non-sustainable businesses through the eco-label.

The choice of an eco-label can be strategic for tourism providers, even a key factor for success, by enhancing the image of the service provider (Gountas et al., 2007, Khan and Khan, 2009), but also by improving these internal processes in terms of quality and efficiency (De Jorge and Suárez, 2014, Molina Azorín et al., 2014). It is a way to highlight its responsible commitment and to demonstrate ethical behaviors among actors, customers or suppliers.

An eco-label is a product label, given based on measurements of the environmental impact of products. The product should impact the environment as little as possible during its production, when it's used, and when it's disposed of (Cradle-to-cradle design). Serious eco-labels provide a guarantee that a product has minimal impact on the environment. Main objectives of eco-labelling are:

- Environmental protection
- Raising awareness among consumers
- Promotion of responsible purchase and consumption behavior
- Encouraging environmentally friendly innovation and leadership

- Reward businesses that undertake initiatives to lessen negative environmental effects

How does eco-labeling relate to the hotel industry since the hotel industry doesn't grow or make anything? The lodging industry is a major consumer of resources and products, such as land, construction materials (carpet, paint and wood), furnishings, cleaning supplies, food, and equipment (air conditioners, computers, elevators, ovens). Hotels are active 24 hours a day, seven days a week, all year long, using daily and continuously water and power; with that huge use of resources and products there is a need for environmental action to protect the environment and conserve resources for future generations. The idea is that products brought into the hotel operation will have been produced with environmental care, both at the source and for the guests' health. And the resources consumed daily like water, power, newspapers, and cleaning supplies, are minimized to reduce the strain on the environment. Consumers want their hotel "product" and experience to be according to their environmental sensitivities, so they choose hotels that have an environmental awareness.

An environmental management system or control system refers to business operations; the way any particular business should structure, organize and manage its work. It includes requirements that guide routines and reporting, and how each business should work to continuously reduce its environmental strain.

Following some of the most popular eco-labels and management systems are stated:

- "**Green Key**" is a non-governmental, voluntary eco-label for tourism facilities established in Denmark in 1994, but is available now in 28 countries world-wide (Greece included) awarded to over 1500 establishments. Today it is the largest international eco-label for tourism, an international award, an international quality eco-label for tourism facilities, which encourages hotel companies, as environmentally responsible enterprises, to make such choices in the management of the tourist unit, so as to contribute steadily to the protection of the environment, the conservation of natural resources, the fight against climate change and the promotion of sustainability. The national set of criteria is built by each country by integrating the 12 points of the

international criteria which mainly focus on environmental management, suppliers, certain technological requirements and involvement of the tourists and the staff. The award is granted for one year at a time. The Green Key Program is coordinated by the Foundation for Environmental Education and the national operator of the program in Greece is the Hellenic Society for the Protection of Nature (EEPF).

- The "**EU Ecolabel**" is the European Union's eco-labelling program for environmental certification. Despite the fact that some EU countries have national schemes for environmentally friendly products, the need has been identified to create a common European label that would be recognizable throughout the European market and its award would be based on uniform criteria that would be applied in all Member States. The voluntary EU Ecolabel scheme was established in 1992. Today it covers 26 product and service groups including tourist accommodation since 2003. Among the product groups that of tourist accommodation is representing the biggest proportion, 37% of the awarded products are hotels or youth hostels. The label can be obtained by a product or service that is identified within a product group for which conditions or environmental criteria have already been laid down and must be met by them. Environmental criteria for the label comply with the requirements of ISO 14024 and are prescribed in the Commission's decisions setting out the precise environmental criteria for presenting the logo for each product group or service. The program is administered by the Swan Nordic Ecolabelling.

- The "**European Blue Flag**" label operated by the Foundation for Environmental Education in Europe (Foundation for Environmental Education in Europe 2000; United Nations Environment Program, 1996). Currently, over 1,800 beaches and over 600 marinas are accredited. Accreditation must be re-earned every year. Criteria are listed on the Blue Flag website.

- The "**Green Globe**" certification is a structured assessment of the sustainability performance of travel and tourism

businesses and their supply chain partners. Businesses can monitor improvements and document achievements leading to certification of their enterprises' sustainable operation and management. The Green Globe Standard includes 44 core criteria supported by over 380 compliance indicators. The applicable indicators vary by type of certification, geographical area as well as local factors. The entire Green Globe Standard is reviewed and updated twice per calendar year. Green Globe was the first and still the only attempt at a single eco-label scheme applicable to all forms of tourism worldwide (Green Globe 21 2000). It is a membership-based scheme and was initiated by the World Travel and Tourism Council.

- The **Travelife Sustainability System** ("**Travelife**") is an initiative dedicated to promoting sustainable practices within the travel and tourism industry; it was launched in 2007 by ABTA the UK Travel Association and the Dutch ANVR travel association, with the support of Leeds Metropolitan University (UK), Lund University (Sweden) and ECEAT-Projects, a Dutch not-for-profit organization promoting sustainability in tourism. It offers two separate but interrelated sustainability systems, aimed at travel companies and accommodations: Travelife Sustainability System for Tour Operators and Travel Agencies and Travelife Sustainability Scheme for Hotels and Accommodations.

- "**ISO 14001**" is an international standard that specifies requirements for an effective **environmental management system (EMS)**. It is aimed at organizations and businesses seeking to manage their environmental responsibilities in a systematic way in order to contribute to the environmental pillar of sustainability mapping out a framework that a company or organization can follow to set up an effective environmental management system. It applies to each organization, regardless of its size, type and subject matter, and concerns the environmental aspects of its activities, products and services. The intended outcomes include the environmental protection, pollution prevention and socio-economic needs.

- The **EU Eco-Management and Audit Scheme** ("**EMAS**") is a

premium management instrument developed by the European Commission for companies and other organizations to evaluate, report, and improve their environmental performance. It is open to any type of organization eager to improve its environmental performance. It spans all economic and service sectors and is applicable worldwide. The EMAS Regulation was first introduced in 1993 as an environmental policy tool invented by the European Commission in order to fulfill the Community's goal of sustainable development. Since then it has been revised twice, first in 2001 (EMAS II) and second in 2009 (EMAS III). EMAS stands for performance (improvement of environmental performance and reduction of environmental impact), credibility (third party verifies the independent and external nature of the registration process) and transparency (publicly available information on organizations' environmental performance).

3.2. CSR Indexes

The CSR indicators measure and assess the performance of enterprises in CSR practices on the basis of established international standards and in this sense are necessary to measure and assess how socially responsible is an enterprise adopting that adapts the principles of CSR. Below are the four most popular CSR indexes at national (Greek) and international level.

3.2.1. Corporate Responsibility Index (CRI)

The Corporate Responsibility Index is the most important international measure of corporate performance in the field of Corporate Social Responsibility and is used as a national CSR index in various countries. It is a tool for measuring and evaluating the performance of companies in four axes:

- Society
- Environment
- Workforce
- Marketplace

In more detail, the first axis evaluates the company in terms of its support for initiatives of local and national societies by helping to build constructive relations with these societies and mutual trust. On the environmental axis, the indicator assesses the actions and policies of enterprises to limit adverse effects on climate change, such as the reduction of carbon dioxide. Concerning employment issues, the index assesses the overall behavior of the company in the workforce as well as working conditions such as: safety, hygiene, honest communication and fair treatment. As for the marketplace axis, the index assesses the company's relations with consumers and the market, i.e. their performance in understanding and responding to the needs of consumers. The index also evaluates the way they sell their products and services responsibly such as in good quality and prices.

3.2.2. ASBI

The Awareness & Social Behavior Index (ASBI) is a research tool of MEDA Communication with the cooperation of VPRC, which records since 2003 in Greece the trends and behaviors of society with regard to the social action of enterprises, as well as the influence of CSR on the bodies that adopt it. ASBI is implemented on an annual basis in a sample of 1500 people aged 15 and over and is considered the largest research in Greece concerning CSR. The Barometer's research is based on three main axes:

- Social awareness of citizens: explores social awareness and actions of Greek society, i.e. the attitude and behavior of Greek citizens in matters of social interest.
- Social policy of companies: reflects the recognition, popularity and influence of SSE practices on Greek public opinion.
- Actions of voluntary and non-governmental organizations: assess the social impact of voluntary and non-governmental organizations' actions.

3.2.3. FTSE4GOOD Index

FTSE4GOOD indices are designed to objectively measure the performance of companies that meet internationally recognized corporate liability standards. These international indices were created by the international FTSE stock index management organization to meet the needs of investors who wish to have data on the social responsibility of companies they want to invest in. It is a valuable tool for evaluating responsible investment products.

To include a company in the FTSE4GOOD indices it must meet criteria requirements in five areas:

- Working towards environmental sustainability.
- Developing positive relationships with stakeholders.
- Supporting and upholding universal human rights.
- Ensuring appropriate and ethical working conditions on the production and disposal line.
- Action against corruption.

It should be noted that companies with business interests in tobacco manufacturing, nuclear weapons or weapons systems, owners or operators of nuclear power plants and companies involved in uranium processing are excluded from that index.

3.2.4. Dow Jones Sustainability Indexes (DJSI)

The Dow Jones Sustainability Indexes (DJSI) were first published in 1999 to track the performance of companies that lead the field in terms of corporate sustainability and are the first global indicators to record the financial performance of leading companies in terms of sustainable development. The Dow Jones Sustainability Indexes consist of a global and a European set of indexes. The method used to evaluate companies is based on economic, environmental and social criteria. In particular, some of the selection criteria are:

- Company' strategy for climate change
- Energy consumption
- Human resource development
- Stakeholders' relations
- Corporate governance

3.3. CSR Reporting – GRI

The Global Reporting Initiative (GRI) promotes the use of Sustainability/CSR Reports in organizations in order to implement sustainability principles and contribute to sustainable development. GRI's mission is to make Sustainability or Corporate Social Responsibility or

Corporate Responsibility Report a standard practice. In order for Companies and Organizations to be active in issuing Financial, Environmental, Social and Corporate Governance Performance Reports, GRI produces free Sustainability Report guidelines. GRI is an international non-profit organization, based on networking. Its activity includes thousands of professionals and organizations from many sectors and regions. It has a significant influence on the submission of Corporate Sustainability Reports. It was established in 1997 in Boston (USA) as a global non-profit organization and was inaugurated at the United Nations in 2002 with the purpose to mediate guidelines for CSR reports internationally; it is rooted in two environmental organizations: The Coalition for Environmentally Responsible Economies (CERES), and Tellus Institute.

The GRI guidelines can be seen as a norm regarding how sustainability can be assessed within organizations since it connects accountability with CSR and embrace mutual positive effects for companies and society (Brown et al, 2009a; Dingwerth, 2007:132; Waddock et al., 2002). They provide a holistic framework that addresses broad performance – social, environmental and economic – as to how an organization is reporting to stakeholders. Apart from the guidelines the 10 Principles to offer guidance in order to prepare a sustainability report are:

- Materiality
- Stakeholder inclusiveness
- Sustainability context
- Completeness
- Balance
- Comparability
- Accuracy
- Timeliness
- Clarity
- Reliability
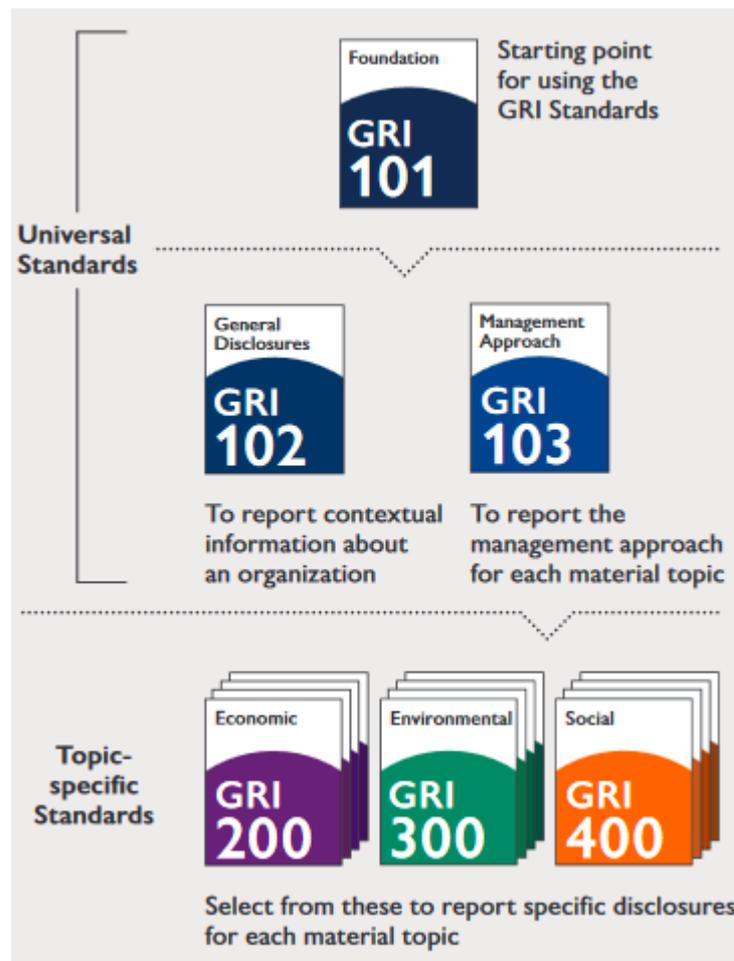
Figure 4: GRI Standards,
source: https://www.leadership-sustainability.com/2017/11/01/time-set-up-sustainability-reporting/figure-1-overview-of-the-set-of-gri-standards/

3.4. Green Marketing and Customers' Satisfaction

Eco-labels together with Environmental Management Systems, GRI standards and reports have been proven to be an effective way for hotels to demonstrate their commitment to society and in reducing companies' impact on the environment (Ayuso, 2007; Tepelus and Cordoba, 2005). In recent years they have also been considered as an important marketing tool. Marketing is an important component of the implementation of sustainable tourism principles and practices. Marketing strategies can provide a coordinating framework in which the interests of destinations and businesses can be harnessed to pull in the sustainable tourism development direction.

Environmental marketing, ecological marketing are terms vaguely used and nowadays mainly replaced by the term green marketing. The concept of green marketing first appeared in 1980's and since then it has undergone impressive transformation as a business strategy, since businesses have realized its importance as a means of gaining competitive advantage over rivals in the industry. Business strategy aims at responding to the changing needs in the market and green marketing has received a tremendous boost with the revival of environmental consciousness among consumers. It has altered the manner in which a business goes about in reaching out to the customers. The term has begun to gain importance as result of businesses finding ways and means of being receptive to environmental issues. Green marketing basically refers to making sure that business activities are responsive to minimize environmental concerns. Several definitions have been suggested for the term green marketing; according to Peattie (1995) it describes the process of identifying, anticipating and satisfying customer requirements for green products profitability while Chamorro and Banegil (2006) emphasize the relation between business and consumers while protecting the environment. All these definitions involve a process of persuading consumers to buy green products and/or services while, at the same time, protecting the environment.

Businesses have recognized the value of green marketing as a step towards addressing customer needs and it has become fashionable to be promoted as being green as a way of identifying themselves with customers. Companies develop a number of green marketing strategies to outshine rivals in the industry so as to gain competitive advantage. Green marketing as a marketing strategy has brought unique elements that differentiate it from traditional marketing. The following table shows the main differences between the two types of marketing:

Differences	Traditional marketing	Green marketing
Parties involved in exchange	Company and consumer	Company, customer and environment
Objectives	Satisfaction of company's objectives	1. Customer satisfaction 2. Satisfaction of company objectives 3. Minimize ecological impact
Corporate responsibility	Economic responsibility	Social responsibility

Reach of marketing decisions	From manufacture to product use	Entire product value chain from obtaining raw materials to post-consumption
Ecological demands	Legal requirement	Beyond law; design for environment
Green pressure groups	Confrontation or passive attitude	Open relationship and collaboration

Table 1: Table adapted from Chamorro and Banegil (2006, p.13), *source: own elaboration*

Green marketing practices are gaining wide acceptance among various marketing techniques. Studies show that greening the business is not only helpful in getting the green products to the consumers, but it also helps the business as a strategy for enjoying a competitive advantage and strengthening brand image. As has been defined by many experts it can be concluded that green marketing refers to all marketing activities which are responsive towards protecting the environment and involves strategic options such as green products, green packaging, green prices and green communication (Ottman, 1998).

According to Chan's article (2013), the level of awareness of hotel managers who participated in his study was high and more than 85% of hotel managers surveyed said they had a reasonable and meaningful understanding of "green" marketing. This study also identifies some "green" marketing techniques, which hotel managers perceive as important. They were ranked in the range of the most important in the least:

- Hotel "green" marketing should start with eco-design of products and services.
- Hotels provide products and services that do not harm human health.
- The internet is an effective channel for promoting a hotel's "green" initiatives directly to customers.
- Green hotels can increase the positive image and reputation of industry members and attract tourists with a "green" conscience, who will require "green" accommodation when travelling.
- Hotels must establish water and energy-saving programs, cause a reduction in solid waste, save resources and protect the planet's ecosystems.

The findings of Chena and Tung survey (2014) confirm the claim that if a person's attitude and social model towards visiting "green" hotels is positive, then hoteliers perceive the moral

obligation to create green hotels, and in doing so are more likely to increase the intention to visit "green" hotels. In addition, the findings confirm that consumers' positive attitude towards visiting 'green' hotels is determined by their environmental concerns. The conclusions of this study have many implications for the development of the green hotels strategy. The results from the analysis of the data show that consumers will have a more positive attitude towards visiting "green" hotels when they are concerned about the environment. Therefore, the government should pay attention to promoting the concept of environmental protection in order to increase public concern about the environment. In this way the government can focus on communicating with the public or on education on the issue of the environment. For example, it can create documentaries to convince consumers of the importance and address environmental problems, thus providing relevant proposals and guidelines to consumers. If a consumer understands environmental concern to a higher degree, then he/she will take a more positive attitude towards visiting "green" hotels and behave accordingly.

Apart from the government's contribution in creating environmental aware citizens, Media can also play an important role in strengthening a positive stance on ecological issues and influencing the intention to visit (Hana, Hsub and Sheu, 2010). Managers at a "green" hotel should be careful because an environmentally friendly action is not necessarily related to attracting customers. Therefore, stressing exclusively the importance of protecting the environment and utilizing environmentally friendly shopping behaviors for hotel guests, it is not enough to attract more customers to a "green" accommodation. Green strategy managers should realize that most customers are not truly aware of the significance of green products since they lack information. To address this void in the absence of information a business should deploy various green promotional strategies. Customers need to be informed of the types of environmental problems a green product would solve in order to pay attention to that. Moreover, customers need to be shown a range of solutions that can be used in order to protect the environment (Peattie, 1999). A "green" hotel should educate customers about what is healthy and beneficial in order to choose it. For example, they can educate potential customers about the environment and the benefits of "green" hotels (e.g. clean air with a natural smell, ecological detergents, availability of organic food, environmental cleaning, etc.) as a strategy of attracting customers. A "green" hotel should advertise its environmentally friendly practices (e.g. the hotel has recycling bins) to current and potential customers through the media, highlighting the existence of an eco-label and displaying videos for its "green"

operation. *The key message of being green has to be conveyed to the customers through sales promotions, direct marketing, public relations and advertising. Public relations and advertising in fact have become the most widely used platforms to project the green image of a business* (Peattie, 1999). These efforts will help customers to shape environmental awareness and make better purchasing decisions.

Today, businesses are judged on the basis of business ethics, social accountability and socio-economic awareness, as stakeholders are increasingly concerned about climate change. This global trend is encouraging for hotels to switch to "green" practices. The conclusions of Hana, Hsub, Leec and Sheu (2011) showed that environmentally friendly attitudes have a favorable influence on the intention to visit a "green" hotel, the willingness to tell their positive experience to others and, finally, to pay more. However, it is argued that the successful management of 'green' hotels would not be possible if the benefits of 'green' products and/or services were not efficiently disclosed. In addition, the growing popularity of "green" hotels is largely due to media coverage of environmental concerns. Media coverage can help manipulate public perception and behavior over a period of just two weeks. This means that more guests will be willing to form ecological intentions if the benefits of visiting a "green" hotel are advertised. A hotel, known for reliable "green" practices, can reduce operating costs and increase revenue.

Recent researches suggest that the implementation of sustainable practices becomes very important to the competitiveness of hotels, since guests expect environmental attributes in hotels they visit (Deloitte Consumer Survey, 2008; Han et al., 2009; Manaktola and Jauhari, 2007). But not all green practices are equally important. According to the survey of Berezan et al. (2013) sustainable practices, such as energy saving light bulbs and amenity dispensers had positive impacts on Mexican guests' satisfaction and intention to return, while other, such as recycling, had negative impact. Americans though and guests from other nations didn't share the same opinion. This shows that although guests are willing to stay in green hotels, they do not want their experience to be negatively impacted by sustainable practices such as low flow showers. On the other hand, there are green practices seen as "basic"; this means they are not considered innovative neither they improve guests' satisfaction, they are expected to be present though and their absence would lead to customers' dissatisfaction. All these kind of preferences though depend on guests' nationality and age, therefore it is important for managers to know their target markets in order to correspond to their needs.

Hotel's pro-environmental management such as water conservation and waste reduction is certainly considered as an important sustainable policy and aspect of corporate social responsibility. The study of Han et al. (2018) examined guests' perceptions regarding hotel practices of water conservation and waste reduction management and their influence in guests' participation intention and loyalty. Apart from the fact that effective waste management brings both direct (e.g. financial benefits through waste minimization, cost saving through recycling) and indirect benefits (e.g. positive customer responses, better corporate image, local government support) (Singh et al., 2014), the study showed that hotel practitioners should invest in such sustainable hotel management techniques, since they contribute in triggering customers' participation in green practices and their loyalty for green firms.

It was also noted that in most establishments adopted CSR practices satisfy customers' needs. Customers are the driving force for business hence there is need to prioritize them. As the driving force of business, customers influence the establishments to adopt CSR as a way of attracting and satisfying them over competitors. This is in relation to Blešić et al., (2011) assertion that a company can achieve the desired reputation and a sustainable competitive advantage by improving the quality of products and services as a result of corporate social responsibility. This happens since the improvement of the company's brand thanks to CSR practices is used to attract customers, especially international tourists. Likewise, most of the establishments found CSR as an effective marketing tool with long term benefits most of the time, since they believe that customers will consider re-visiting them in the future or recommend them to other customers as a result of their engagement in CSR activities.

A green marketing strategy brings about a qualitative change in the relationship between customers and a business organization. When satisfying consumer needs using green marketing strategy, the functional as well as emotional benefits of a product will have to be highlighted since most environmental concerns involve spiritual needs of people. The results of Lee, Hsu, Han Kim (2010) show that an overall "green" image should be built from cognitive (functional characteristics) and effective (emotional benefits) images. In the case of the hotel, the functional characteristics based on the "green" marketing strategy are developed by communication characteristics and benefits of "green" products/services. Hotels develop a green strategy targeted at green consumers that draws on both functional and emotional images. For example, green consumers look for tangible, functional images such as a recycling program or an eco-label certification. They'll also look for actions that illustrate a hotel's

commitment to the environment, such as a menu that offer food supplied by local farmers and ecologically sound products. Therefore, hotel managers should effectively communicate hotel's eco-friendly attributes to guests, paying in the same time attention not to undermine their customer experience and customizing their marketing message according to their guests' characteristics and frame of reference.

Chapter.4: Methodology

Those investigating CSR have used a variety of methodological approaches to carry out their research: from case studies and interviews, to surveys using questionnaires, experiments, longitudinal studies and theoretical investigations. However, it seems that "the research method that is most commonly used to assess organizations" social and environmental disclosures is content analysis" (Milne and Adler, 1999, p. 237). According to Neuendorf (2001) content analysis can be described as the systematic, objective, quantitative analysis of the characteristics of a message. Neuman (2003) says that this technique gathers and analyzes the content of a text, where content refers to words, meanings, pictures, symbols, ideas, themes, or nay message that can be communicated. Fraenkel and Wallen (2006) define content analysis as —a technique that enables researchers to study human behavior in an indirect way, through an analysis of their communications. By extension content analysis allows a researcher to decode what is being communicated, why it is being communicated, and with what effects (Babbie, 2004). It can be recognized by the appearance of the codification process that involves placing coded data into key categories. Once data is converted into key categories a random sample is selected and analyzed. The random sample forms the basis for the content analysis study.

Content analysis is a research technique with both advantages and disadvantages. The advantages according to Krippendorff (1980) are the following:

- It is unobtrusive.

- It is unstructured.

- It is context sensitive and able to cope with a large quantity of data.

- It examines the artifact (e.g. text, images) of communication itself and not the individual directly (therefore, the outcome may be less biased compared to other techniques such as questionnaire surveys, interviews, and projective tests (Kinnear et 1l., 1991).

- It is fairly simple and economical compared to other techniques (especially in cases where the necessary data is readily available, like in Web-based content, where the content generated by users can be reached without having to engage with users).

Despite all these advantages, content analysis has also some limitations:

- o Since the focus of content analytic studies is on what is measurable rather than on what is theoretically significant or important, they are sometimes considered as being devoid of a theoretical basis (Bryman, 2007). Consequently, the researcher must take into account whether there is a relationship with frequency of occurrence.

- o Content analysis alone cannot answer the research questions, although authors can provide a number of speculative answers. This disadvantage can be overcome if combined with other methods, more appropriate to measuring those aspects (e.g. interviews, experiments, surveys etc) (Holsti, 1969).

- o When applied to online content, the frequently changing content can be problematic. Nevertheless, many researchers argue that this limitation can be lessened by rapid data collection (McMillan, 2000) and downloading websites (Koehler, 1999).

The research focus of this thesis are the CSR practices of international and national hotel chains and the most efficient way to gather data about this is through an analysis of their online platforms. A corporate website is critical for a property to succeed, especially in the hospitality industry. Internet provides a variety of opportunities through its mixed multiple media (text, graphics, animation, video and audio etc), interactivity, decentralized and hyperlinked structures, and its continuously evolving nature, therefore the hotel industry is strategically positioned to exploit its potential, and this applies also in the case of CSR.

Zhang and Wildemuth (2009) proposed 8 steps for the process of qualitative content analysis, as follows:

Step 1: Prepare the Data

Step 2: Define the Unit of Analysis

Step 3: Develop Categories and a Coding Scheme

Step 4: Test Your Coding Scheme on a Sample of Text

Step 5: Code All the Text

Step 6: Assess Your Coding Consistency

Step 7: Draw Conclusions from the Coded Data

Step 8: Report Your Methods and Findings

In order to systematically organize the work required for the present paper some adjustments were implemented in the suggested steps. The steps implemented are presented in Figure 5 and elaborated below:
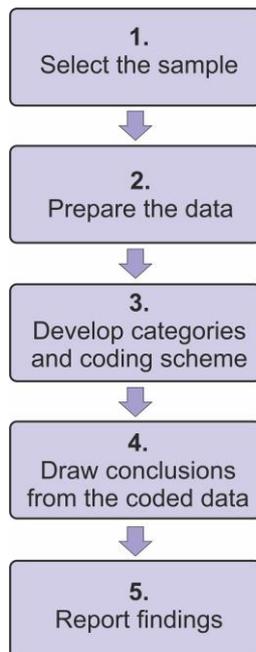
Figure 5: Research process steps, *source: own elaboration*

Step 1: Select the sample

The sample of the research included websites of 3 of the largest –by properties managed- hotel chains worldwide, as listed in Forbes, Hotels.com, Worldatlas.com and Hospitality-on.com in 2019. The data was collected during June and July 2020.

Step 2: Prepare the data

The data was gathered by the identified hotel groups' web pages, which were reviewed and searched for CSR relevant information like CSR related headings such as "sustainable development," "corporate responsibility," "corporate social responsibility," "environmental stewardship," "community engagement"; or texts containing statements connected to CSR dimensions, for instance company commitments and vision statements. Corporate websites,

corporate annual reports, sustainability/environmental reports, policy statements, codes of conduct, press releases and all other materials available through hotel chains' websites were considered as relevant content. In case where companies have created separate websites for their CSR initiatives or their charitable foundation, these sites were also analyzed. Publicly available information not produced by the hotel groups themselves but by other sources was only used in the case of Grecotel, since detailed data concerning its recent CSR activities was not easily identified in the corporate site.

Step 3: Define the unit of analysis/ develop categories and a coding Scheme

The unit of analysis refers to the basic unit of text to be classified during content analysis (Zhang & Wildemuth, 2009). Qualitative content analysis usually uses individual themes as unit for analysis, according to Neuendorf (2002). An example of a theme might be expressed in a single word or even in an entire document, while the researcher is primarily looking for the expressions of an idea, when using theme as the coding unit (Neuendorf, 2002).

In our case categories and the coding scheme were mainly derived from previous CSR studies, literature review and the particular corporate websites of the chosen companies. Based on the abovementioned and in order to recognize specific CSR initiatives, broad themes of environmental, social and economic responsibility were determined. For each of these categories coding units were developed, based on most common CSR initiatives or practices. The coding scheme as developed in the research process is presented in Table 3, Chapter 6.

Step 4: Read the references and draw conclusions from the coded data

This step involves making sense of the themes or categories identified; in the present paper it served as a basis to draw relationships between categories, identify patterns and summarize ideas.

Step 5: Report findings

A qualitative research is mainly interpretive, where interpretation is the personal and theoretical understanding of the phenomenon under question (Zhang & Wildemuth, 2009). Chapter six presents the findings of the content analysis as well as a critical discussion.

Chapter.5: Case Study - Key Hotel Players in the hospitality industry and their CSR and sustainability performance

In the present chapter the sustainability and CSR strategies and practices of three leading international hotel chains will be presented, as well as the corresponding strategy and practices followed by the largest Greek hotel chain, Grecotel. The international hotel companies identified were selected based on their size (the study population belongs to the ten biggest – by properties managed- hotel chains worldwide, as listed in Forbes, Hotels.com, Worldatlas.com and Hospitality-on.com) but also to their international recognitions on sustainability and CSR issues (based on hospitalitynet.org and greenvacations.com). Grecotel has also been chosen on the same criteria (size-number of hotel units and CSR/sustainability awards) according to www.gbrconculting.gr and to corporate.cms-horwathhtl.com.

5.1 Hilton

Hilton's history started in 1919 when Conrad Hilton bought his first hotel in Cisco (Texas). Since then Hilton has become one of the largest hospitality companies owning 17 brands in 119 countries with more than 6.110 properties and 971.000 rooms worldwide. Its workforce consists of 424.791 employees (defined as team members), where 53% are women, 47% men and 93% full-time employees. In the U.S. the 1% of the workforce belongs to Silent Gen, 26% to Baby Boomers, 35% to Generation X, 37% to Millennials and 1% to Generation Z.

5.1.1. Corporate Social Responsibility and Sustainability Practices

As one of the world's largest hotel companies, Hilton has recognized that its success is linked to the ability to operate and grow sustainably as well as to protect the communities and the environment, so destinations remain vibrant and resilient for generations of travelers to come.

LightStay is an award-winning corporate responsibility management system launched in 2009 and developed to measure, manage and report all of Hilton's environmental and social performance metrics. The platform measures energy use, water use, waste output, and carbon

output at every Hilton Worldwide hotel around the globe. Each hotel is required to track and complete improvement projects throughout the year and that tool allows hotels to track their goals and progress against those goals. LightStay has allowed all Hilton hotels to be certified to the ISO 14001 environmental management standard and the ISO 50001 energy management standard.

Travel with Purpose has been Hilton's corporate responsibility strategy to drive responsible travel and tourism globally since 2012. In May 2018 the company launched its Travel with Purpose 2030 Goals committed to double its investment in social impact and cut its environmental impact in half by 2030. The Travel with Purpose 2030 Goals are underpinned by sub-targets which closely align with the global Sustainable Development Goals ("SDGs") adopted by the United Nations in 2015. Through Travel with Purpose, Hilton seeks to create positive environmental and social impact across its operations, supply chain and communities; it tracks, analyzes and reports the impact of each hotel, as well as the progress towards 2030 Goals, with the help of LightStay.

More precisely and according to the company's website, its value chain targets include its operations (pursuing operational excellence their guests and employees so as to maximize their profit), communities (driving positive change through innovation and influence to the communities) and supply chain (partnering with suppliers to address social and environmental risks in top commodities and incorporating environmental and social criteria into the procurement decision processes).

Regarding its 2030 goals, 23 targets have been set and every year the progress is being reported through the annual CR reporting. In order to define these Goals in 2018 Hilton realized a materiality assessment, consulting with key internal and external stakeholders and integrating strategic insights; social and environmental risk questions were distributed to over 200 Hilton leaders, more than 145,000 Hilton guests and meeting planners were surveyed, gap analyses against best practices and expectations from external organizations, including companies, investors, clients, governments, benchmarks and rankings were undertaken etc. Every year an annual CR report will be published tracking and assessing the progress towards these objectives.

The most recent report is that of 2019, a 66-page pdf, which includes, among others, performance and SASB tables, GRI index, the materiality matrix and explicit goal tracking for all 23 goals. According to the report Hilton found that it contributes to all 17 SDGs with the most impact on 4 goals (decent work and economic growth – 8th SDG, sustainable cities and communities – 11th SDG, responsible consumption – 12th SDG and production and climate action – 13th SDG). According to the matrix high priority is given to the environment and human rights, since these were included in the top risk categories that emerged from the survey prior to the assessment). The materiality assessment is displayed below:
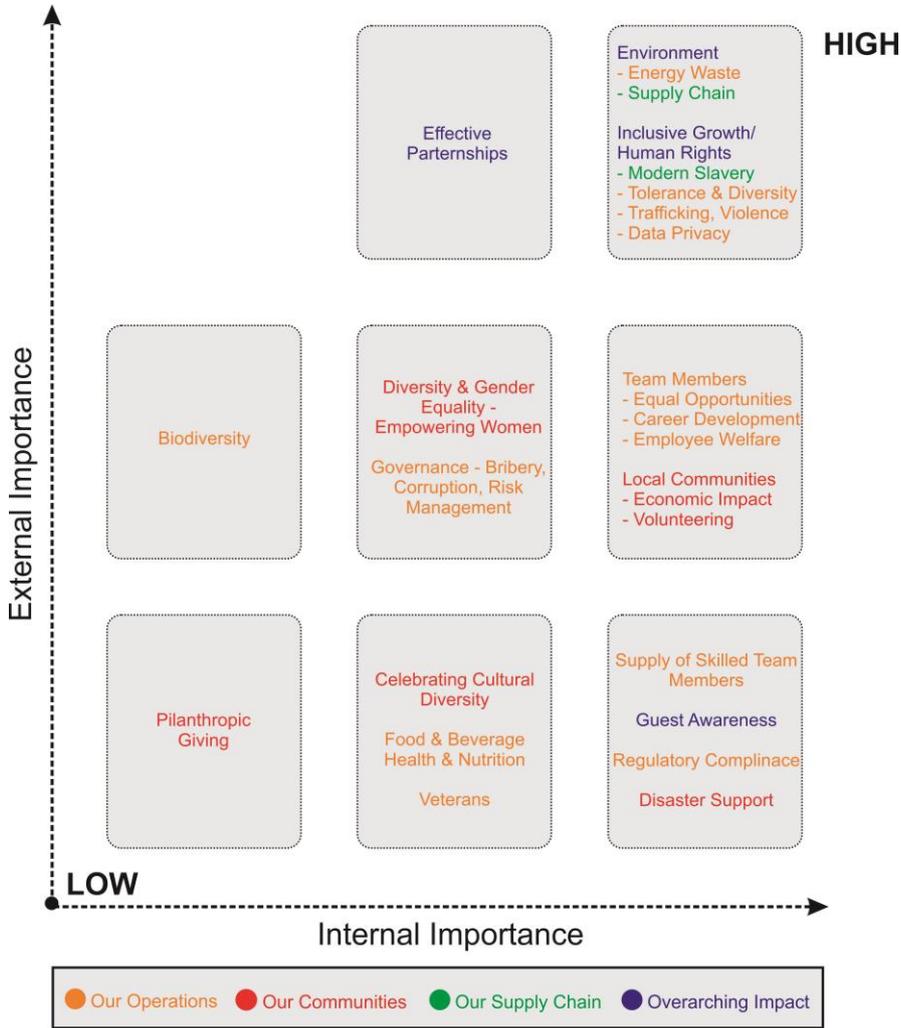
Figure 6: Hilton Materiality matrix, *adapted by https://cr.hilton.com/wp-content/uploads/2019/03/2018_Hilton_Materiality_Assessment.pdf, source: own elaboration*

According to the materiality assessment of 2018 and in order to reach its 2030 Goals the company defined 3 impact areas (social, environmental and overarching) and each area was

also divided in sub-categories with specific material issues that defined Hilton's goals according to UN SDGs. The following figures display these relations:
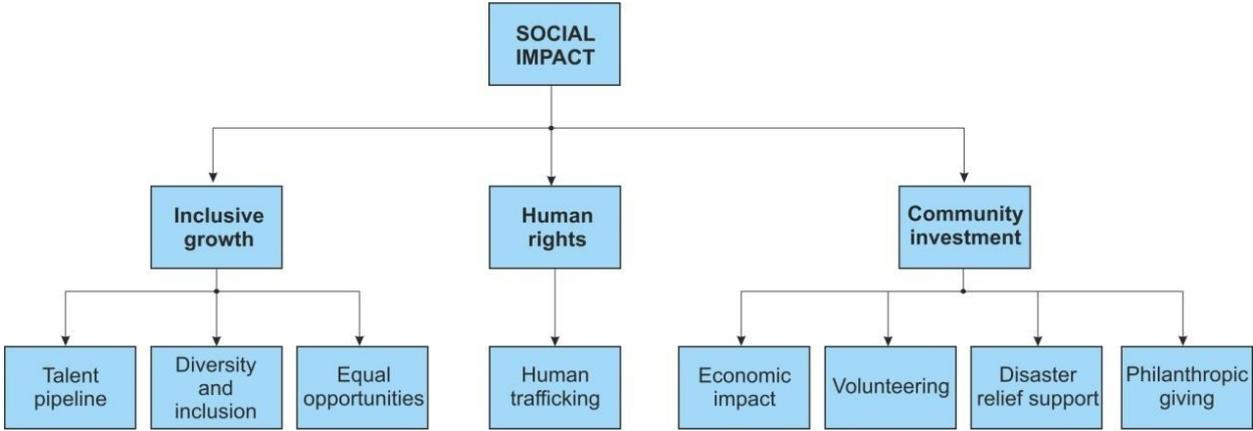
Figure 7: Hilton social impact policies, *source: own elaboration*

Precisely:

Talent Pipeline: Double the investment in youth opportunity programs in countries with lowest youth well-being

Diversity and inclusion: Double the investment in programs that contribute to sustainable solutions and economic opportunity for all (e.g., women, veterans, persons with disabilities, etc.)

Equal opportunities: Double the sourcing spend from local, small and medium-sized enterprises and minority-owned suppliers

Human trafficking:
- Embed human rights due diligence in the supply chain and partner with suppliers to eradicate any form of forced labor or trafficking.
- Create and partner with cross-industry networks to advance international human rights.

Economic impact: Promote environmental awareness and open LightStay technology in school educational programs

Volunteering: Contribute 10 million volunteer hours to activate the Travel with Purpose commitment in local communities.

Disaster relief support: Double our monetary response, empowerment efforts and investment in resiliency against natural disasters

Philanthropic giving:

- Double Action Grants for social and environmental impact projects in local communities

- Participate in food donation programs where allowed by law
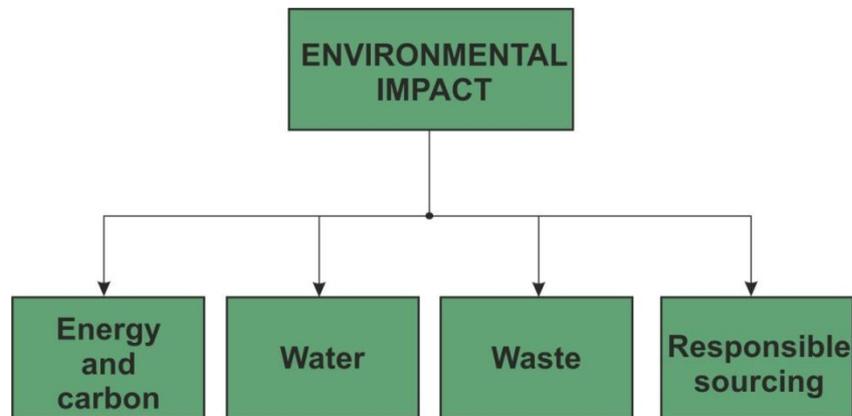
Figure 8: Hilton environmental impact policies, *source: own elaboration*

Precisely:

Energy and climate change:

- Reduce Scope 1 and 2 carbon intensity by 61%
- Create and partner with cross-industry networks to support policies for a low carbon future and to advance international human rights

Water:

- Reduce water use in managed operations by 50%
- Activate 20 context-based water projects in local communities and watersheds of top water risk

Waste:

- Reduce waste output in managed operations by 50%
- Zero soap to landfill by recycling all used Guest soap bars where available
- Reduce food waste sent to landfill by 50% in our managed operations

Responsible sourcing: Sustainably source (e.g., certified) all meat and poultry, produce, seafood and cotton at managed hotels (where available)
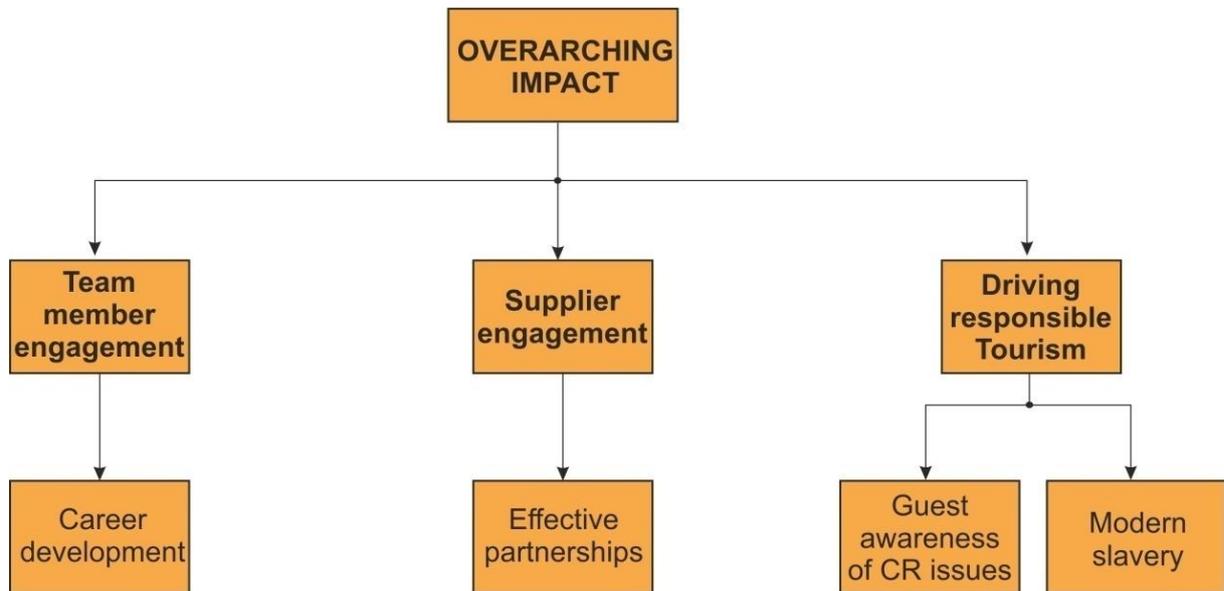
Figure 9: Hilton overarching impact, *source: own elaboration*

Precisely:

Career Development: Train employees at Hilton-managed hotels on relevant environmental and social issues

Effective partnerships:

- Encourage suppliers to set goals and validate through auditing and incentive program
- Increase data visibility by incorporating social and environmental criteria into supplier registration and enquiry processes
- Create framework for collaboration program with top-tier suppliers

Guest awareness of CR issues:

- Adopt a global standard for responsible travel and tourism, complementing our existing environmental certifications
- Engage Guests in supporting responsible travel in destination hot spots

Modern slavery: Create and partner with cross-industry networks to advance international human rights

5.1.2. Best Practices

Some of the best practices of the company are presented below; however the list is only indicative.

Best Practices with Social impact:

- **Hilton Effect Foundation**: In 2019 Hilton launched the Hilton Effect Foundation, a U.S. registered charitable organization that awards grants to projects and partners that will make a lasting positive impact on travel destinations around the world, in support of Hilton's 2030 Goals. As part of its strategic commitment, the Foundation also supports Hilton's partnerships with the International Youth Foundation and World Wildlife Fund. The Hilton Effect Foundation invests in short-term relief and long-term resiliency efforts to support communities impacted by natural disasters and hardship. Since 2014, Hilton has invested more than $ 3.2 million in disaster relief and resiliency efforts.

- **Africa Big Five:** In 2018, Hilton launched its Big Five commitment to invest $1 million to drive sustainable travel and tourism in Africa. The Big Five focus areas, which were selected as the most material risks across the continent were Youth Opportunity, Water Stewardship, Anti-Human Trafficking, Local Sourcing and Wildlife Protection. To date more than $626,000 have been invested in hotel projects and local activations with WWF, IYF and Vital Voices in support of Big Five initiative.

- 11,000 **refugees** were economically fostered and socially integrated through volunteering, training and employment since 2015.

- It procured goods and services from nearly 3,500 **women**-, **minority**-, **veteran**-, **disabled**-, **refugee**- and **LGBT**-owned businesses.

- It raised more than $ 3.2 million for **disaster response** to support Team Members and community members since 2014.

- It invested 549,887 **volunteering hours** in local communities.

- In 2019 it co-founded the World Travel & Tourism Council's Anti-Trafficking Task Force in 2019

- It co-created International Tourism Partnership's Human Rights strategy and Forced Labor Principles

Best Practices with Environmental impact:

- **Mattress recycling program:** In 2017 Hilton recycled more than 8,100 mattress; mattresses are primarily composed of steel, wood, foam, cotton and topper and according to specialists they are 95% recyclable. Through the recycling process the hotel company stays aligned with its commitment to reduce waste production and in the same time there is more than 50% cost saving by recycling mattresses instead of sending them to landfills.

- **Soap recycling program**: Hilton's program is already the largest soap recycling program in the industry with more than 5,300 properties recycling soap around the world. Through its **partnerships** with **organizations** like **Clean the World,** Hilton has recycled over 1 million pounds of soap into over 5 million new bars to reduce hygiene-related illnesses within communities in need.

- It implemented global ban on plastic straws, cocktail picks and stir sticks.

- It committed to transitioning from individual bath toiletries to full-size dispensers by 2022.

- In 2019 it announced the expansion of Hilton's **food donation** initiative to all managed hotels across the U.S. and Canada and became the first hotel group to sign the Cool Food Pledge, committing to reducing food-related greenhouse gas emissions

5.1.3. Guests Perceptions

According to Hilton's Service and Loyalty Tracking (SALT) program and social media monitoring 86% of guests say hotel environmental and social responsibility is important to them, and that it will have at least some influence in their booking decisions and 33% guests actively seek this information before booking, including 44% of under-25-year-olds. 56% of guests buy local, organic or fair trade at least once a week.

5.2. Marriott

Marriott International, Inc. ("Marriott) is a lodging company with more than 6,900 properties in 130 countries and territories and a global workforce of 176,000 associates with more than 50%

of them being women. The core values of the company include putting people first, pursuing excellence, embracing change, acting with integrity and serving the world. One of the many priorities of the company is to give associates opportunities to grow and succeed and thanks to that Marriott has been recognized and awarded as a great place to work around the globe, as well as one of the top companies for diversity and disability inclusion.

5.2.1 Sustainability and CSR

The company acknowledges though that in order to "put people first" the environment and society has also to become a priority. In order to do so Marriott collaborates with Nongovernmental organizations (NGOs), industry peers, associates, guests, corporate customers, owners, suppliers, and other business stakeholders to implement actionable solutions and enhance impactful programs, which have been reported since 2009, when the first sustainability report was issued. To deepen their commitment to communities and the environment and guided by the United Nations' Sustainable Development Goals, in 2017, Marriott launched Serve 360: **Doing Good in Every Direction** to address critical social, environmental and economic issues. Serve 360 is the new sustainability and social impact platform, with next-generation goals to guide its efforts through 2025. There are four priority areas or "coordinates" which are depicted using initials that mirror the points of a compass: **N**(urture)-**S**(ustain)-**E**(mpower)-**W**(elcome), each with dedicated focus areas and ambitious targets: Nurture Our World, Sustain Responsible Operations, Empower Through Opportunity, and Welcome All and Advance Human Rights.

More precisely, the table below displays the four coordinates with the priorities as well as the goals for 2025 according to the company's website:

Serve 360 Coordinates	Priorities	2025 Goals	UN SDGs
Nurture (our World)	- Vitality of children	By 2025, contribute 15M hours of volunteer service to support our company priorities and community	Goal 17

		engagement strategy	
		Children & Youth: 50% of our volunteer hours will serve children and youth, including those at risk and disadvantaged, by developing their skills, employability and supporting their vitality	
	- Community engagement	By 2025, contribute 15M hours of volunteer service to support our company priorities and community engagement strategy	Goals 1, 2, 3, 4, 5, 6, 8, 11, 13, 14, 15, 16, 17
		Children & Youth: 50% of our volunteer hours will serve children and youth, including those at risk and disadvantaged, by developing their skills, employability and supporting their vitality	
		By 2025, 80% of our managed hotels will have participated in community service activities	
		By 2025, 50% of franchised hotels will have participated in community service activities	
		By 2025, 50% of all reported volunteer activities will be skills-based	
	- Disaster Relief		Goals 1, 13, 17
	- Natural Capital Investment		Goals 6, 13, 14, 15, 17
Sustain (responsible operation)	- Reduce environmental impacts	Reduce environmental footprint by 15% | 30% | 45% | 50% across the portfolio by 2025 (from a 2016 baseline; for water/carbon/waste/food waste)	Goals 6, 7, 8, 12, 13
		Water: Reduce water intensity by 15%	
		Carbon: Reduce carbon intensity by 30%	
		Commit to analyze the opportunity to set a science-	

		based target	
		Waste: • Reduce waste to landfill by 45% • Reduce food waste by 50%	
		Renewable energy: Achieve a minimum of 30% renewable electricity use	
	- Build and operate sustainable hotels	100% of MI hotels will have a sustainability certification, and 650 hotels will pursue LEED certification or equivalent by 2025	Goals 11, 12, 13
		Sustainability Certifications: • By 2025, 100% of hotels will be certified to a recognized sustainability standard • By 2025, 650 open or pipeline hotels will pursue LEED certification or equivalent	
		Sustainable Building Standards: • By 2020, LEED certification or equivalent will be incorporated into building design and renovation standards, including select service prototype solutions for high growth markets • By 2020, 100% of all prototypes will be designed for LEED certification • By 2025, partner with owners to develop 250 adaptive reuse projects	
		MI's new global HQ will	

		achieve LEED Gold certification	
	- Source responsibly	Responsibly sourcing: 95% in our Top 10 priority categories by 2025 (top 10 priority categories include: animal proteins (inclusive of beef, eggs , lamb, pork and poultry), bottled water, cleaning supplies, cocoa, coffee, guest room amenities, paper products, seafood, sugar, textiles)	Goals 8, 12, 14, 15
		Supplier Requirements/Reviews: • By 2020, require all contracted suppliers in the Top 10 categories to provide information on product sustainability, inclusive of social and human rights impacts • By 2025, require all centrally-contracted suppliers to provide this information	
		Local Sourcing: By 2025, locally source 50% of all produce, in aggregate (measured by total spend)	
		Furniture, Fixtures & Equipment (FF&E): By 2025, ensure that the Top 10 FF&E product categories sourced are in the top tier of the Marriott Sustainability Assessment Program (MSAP)	
	- Youth	By 2025, invest at least $5M to increase and deepen programs and partnerships that develop hospitality skills and opportunity among youth, diverse populations, women, people with disabilities, veterans and refugees	Goals 4, 8, 10, 17

Empower (through opportunity)	- Diversity and inclusion	By 2025, invest at least $5M to increase and deepen programs and partnerships that develop hospitality skills and opportunity among youth, diverse populations, women, people with disabilities, veterans and refugees	Goals 4, 5, 8, 10, 16, 17
		By 2025, achieve gender parity representation for global company leadership	
	- Women	By 2025, invest at least $5M to increase and deepen programs and partnerships that develop hospitality skills and opportunity among youth, diverse populations, women, people with disabilities, veterans and refugees	Goals 4, 5, 8, 10, 16, 17
		By 2025, achieve gender representation parity for global company leadership	
	- People with disabilities	By 2025, invest at least $5M to increase and deepen programs and partnerships that develop hospitality skills and opportunity among youth, diverse populations, women, people with disabilities, veterans and refugees	Goals 4, 8, 10, 17
	- Veterans	By 2025, invest at least $5M to increase and deepen programs and partnerships that develop hospitality skills and opportunity among youth, diverse populations, women, people with disabilities, veterans and refugees	Goals 4, 8, 17
	- Refugees	By 2025, invest at least $5M to increase and deepen programs and partnerships that develop hospitality skills and opportunity among youth, diverse populations,	Goals 4, 8, 10, 17

		women, people with disabilities, veterans and refugees	
Welcome (all and advance human rights)	- Human rights	By 2025, 100% of on-property associates will have completed human rights training, including on human trafficking awareness, responsible sourcing and recruitment policies and practices	Goals 5, 8, 16, 27
		By end of 2019, implement the new human trafficking required training to reach 80% of our associates, as well as scale the training developed by MI and its community partners to the broader industry and academia	
	- Cultural understanding	By 2025, promote a peaceful world through travel by investing at least $500,000 in partnerships that drive, evaluate and elevate travel and tourism's role in cultural understanding.	Goals 10, 11, 17

Table 2: Marriott's coordinates, priorities and 2025 sustainability goals, *source: own elaboration*

To develop its 2025 Sustainability and Social Impact Goals, Marriot interviewed executives and hosted workshops with more than 80 internal subject matter experts to brainstorm specific goals. It also conducted a materiality assessment, which included interviews representing owners, customers, industry associations, and nongovernmental organizations, to inform the GRI disclosures as well as how it plans to execute on the 2025 Sustainability and Social Impact Goals. The latest CSR report is a 91-page pdf of 2019, which includes, among others, the 2025 Sustainability and Social impact goals, the 2018 performance highlights and the GRI index.

5.2.2. Best Practices

Some of the best practices of the company are presented below; however the list is only indicative.

Best practices with social impact:

- **TakeCare Relief Fund.** The TakeCare Relief Fund (TCRF) was launched in 2017 and provides need-based financial grants (of up to $3,000 each) to eligible associates at managed Marriott International locations who are facing financial hardship immediately after a natural disaster or other qualifying personal hardships. The TCRF receives support primarily from voluntary donations from Marriott associates and hotel guests, but it can also receive support from other sources. TCRF grants are administered by an independent nonprofit organization.

- **Marriott Disaster Relief Fund**. The Marriott Disaster Relief Fund was established by Marriott International to support the company's efforts to assist individuals, families, and communities during times of disaster. The Fund has the flexibility to provide grants to individual Marriott associates, and to fund donations to international, national, and local organizations working in support of relief and recovery efforts in an impacted area. In most cases, the Fund will seek to provide immediate disaster relief to affected groups of associates and communities, however, based on the disaster and associate needs, it also may be used for longer-term recovery efforts.

- **Marriott Foundation for People with Disabilities** and **"Bridges... from school to work".** The Marriott Foundation for People with Disabilities is a not-for-profit organization established in 1989 with mission to foster the employment of young people with disabilities. To achieve this, it developed and operates a program named "Bridges... from school to work," which places young people with disabilities who have recently exited, or are preparing to exit, high school in jobs with local employers. For 30 years, the Bridges from School to Work program has helped more than 19,000 young adults with disabilities find jobs in 12 cities nationwide with more than 4,800 employers and in 2019, Marriott earned the Leading Disability Employer Seal from the National Organization on Disability (Kalargyrou, V. & Volis, A., 2014).

- **Harvest for Hunger**. Harvest for Hunger is a joint effort of four area food banks to raise money and food to fight hunger in 21 Northeast and North Central Ohio counties.

Marriott's donations in 2019 totaled more than 55 tons providing the equivalent of more than 91,500 meals for people in need.

<u>Best practices with environmental impact:</u>

- **Rainforest Protection.** Through the collaboration with the Amazonas Sustainable Foundation (FAS) and the Government of Amazonas, the Juma REDD+ project aims to curb deforestation and associated greenhouse gas emissions in a 2,770-square-mile (7,174-square-kilometer) area with significant land-use pressure in Brazil's northwestern Amazon rainforest. The Juma project also provides education, medical care, employment, social empowerment, capacity building, and a monthly stipend for local residents who voluntarily commit to protect the rainforest.

- **The GreenSTAY program.** The GreenSTAY program was launched in February 2015 and gives guests the option to plant one tree for each night they have opted out of housekeeping. By opting out of the housekeeping services, guests reduce the amount of chemicals, water and energy being used in the hotel daily.

- **Partnership with Clean the World.** For over a decade, Marriott has continued its partnership with Clean the World, a certified corporation that collects partially used soaps and other hygiene amenities, recycles them, and then manufactures and distributes new bars of soap globally to communities in need (communities with high death rate, homeless shelters, women and veteran shelters).

- **Skip the straw program**. Marriott launched the "Skip the Straw" program in 2018, a new brand standard aimed at banning plastic straws and stirrers globally. As a result of the ban, the waste reduction will annually reach approximately 1 billion plastic straws and 250 million plastic stirrers.

- Replacement of single-use toiletry bottles of shampoo, conditioner, and bath gel in showers with larger, pump-topped bottles across most of our hotels worldwide. The expanded toiletry program is expected to prevent approximately 500 million tiny bottles annually from landfills (1.7 million pounds of plastic).

- In 2018, Marriott signed on to the World Travel & Tourism Council (WTTC) Declaration on Illegal Trade in Wildlife, whereby it commits to not knowingly buy, utilize, or facilitate

the sale of wildlife products made with illegally harvested, produced, and/or traded materials.

5.3. Accor

Accor S.A. is a French multinational hospitality company that owns, manages and franchises hotels, resorts and vacation properties. It was found in 1967 in Lille (named Novotel at that time) and is the single largest hospitality company in Europe, and the sixth largest worldwide. Accor operates in 110 countries, with more than 5,000 hotels 300,000 employees worldwide. Its total capacity is approximately 704,000 rooms and accommodates 630.000 employees each day. The motto of the company is "Acting for Positive Hospitality", which shows that the company is fully aware of the responsibility to limit its negative impacts and create tangible benefits for employees, guests, suppliers, partners and host communities.

5.3.1. Sustainability and CSR

In 1994 Accor became one of the first French hotel business to create an environmental department. In April 2010, Accor launched its sustainable development program named Planet 21, a direct reference to Agenda 21, the environmental action plan signed at the Rio Earth Summit in 1992, which reminds the need to change methods of production and consumption patterns to preserve human beings and eco-systems. The Program was focusing on 7 key areas (health, nature, carbon, innovation, local, employment, dialogue) with 21 related commitments and each of them had its own quantifiable goal. In 2015, the PLANET 21 program ended with very positive results and progress. To prepare the new phase of PLANET 21 for the 2016-2020 period; Accor's executives reviewed and reassessed its environmental footprint, measured its global socio-economic impacts for the first time and questioned its guests. Using this methodological approach as a basis and the Ethics and Corporate social responsibility charter as a framework, new ambitions have been defined for 2020 with a new Planet 21: Acting here program.

Planet 21: Acting here has 6 strategic priorities, as well as certain commitments, to address by 2020 as follows:

1. **People**: be an inclusive company and ensure the welfare of its people; set goals to increase the commitment of employees and be open to diversity and inclusion. Commitments:
   - To increase the employee engagement, index every year
   - 35% of hotel General Managers to be women by 2020
   - Teach employees to respect the Group's values and ethical rules.
   - Raise employee awareness of eco-friendly practice in their work.

2. **Guests**: encourage guests to act as multipliers of the positive effects of hotels' actions, interact with them and thus reinforce the positive impacts of Planet 21 program. Commitments:
   - Every year, one major innovation to interact with guests around sustainable development.
   - 100% of Accor hotels to implement Planet 21's 16 mandatory actions.
   - 10 key hospitality product families to be eco-friendly.

   And more specifically:
   - Default re-use of linen for stays longer than one night.
   - Offer at least two eco-friendly toiletries (shower gels, soaps, shampoos).
   - Display the key Planet 21 communication markers provided by the brand.
   - Use eco-label cleaning products.
   - Ban plastic straws, stirrers and cotton buds.

3. **Partners**: establish a lasting relationship with its partners, who share its commitments and work to produce innovative solutions that have a positive impact. Commitments:
   - Every year, one major innovation to develop alternative and responsible models.
   - The "CSR & Ethical risks management" process to be deployed among 100% of Accor's partners.

- Prefer environmentally friendly suppliers.

4. **Local communities**: work hand-in-hand with local communities, especially on solidarity, child protection and reforestation. Commitments:

- 100% of Accor hotels to be engaged in a citizen or solidarity project.
- 100% of Accor hotels to implement a program against child sexual exploitation.
- 10 million trees to be planted with the Plant for the Planet program (by 2021).

Additionally:

- To encourage the recruitment of local hotel staff.
- To offer training programmes to develop the skills and employability of local employees .
- To promote the culture, architectural heritage and cuisine of host communities.
- To help in the fight against poverty through business agreements.
- To encourage hotels to purchase and promote local products.
- To support partnerships and ties with the local communities.

5. **Food**: The provision of healthy and sustainable food is very important for Accor Group. The Group pledges to install urban fruit and vegetable gardens at 1,000 of its 4,500 global hotels by 2020, in order to cut emissions from food transportation and reduce food waste output. To address that successfully the Group has issued a Food Charter with 9 commitments that 100% of Accor's restaurants have to follow by the end of 2020:

- Reduce food waste by 30%.
- Ban on endangered fish species and promote responsible fishing.
- Favor local food suppliers and seasonal produce.
- Increase the selection of organic products and support agro-ecology.
- Prefer suppliers committed to animal welfare.
- Eliminate single-use plastic.
- Remove controversial food additives and reduce fat and sugar.
- Serve responsible coffee or tea.
- Cater for a range of dietary needs.

6. **Buildings**: Zero carbon, zero waste, as well as increasingly controlled energy and water consumption. Commitments:

- 100% of renovated or new hotels to be low-carbon buildings (owned and leased hotels).
- -5% of energy consumption per room and -5% of water consumption per night, by 2018 (owned, leased and managed hotels).
- 65% of waste from hotel operations to be recovered.

And more precisely:

- Measure and analyze water and energy consumption on a monthly basis and act to address any malfunction.
- Respect standard water flows for all showers, taps and toilets.
- Ensure proper wastewater treatment.
- Implement energy saving action plans, such as use of energy-saving lamps.
- Promote renewable energies by installing such facilities wherever feasible.
- Recycle hazardous waste.
- Prioritize recycled and/or recyclable materials, in particular when it comes to plastics.
- Reduce the value chain carbon footprint, particularly as regards food.
- Prioritize the use of eco-label products.
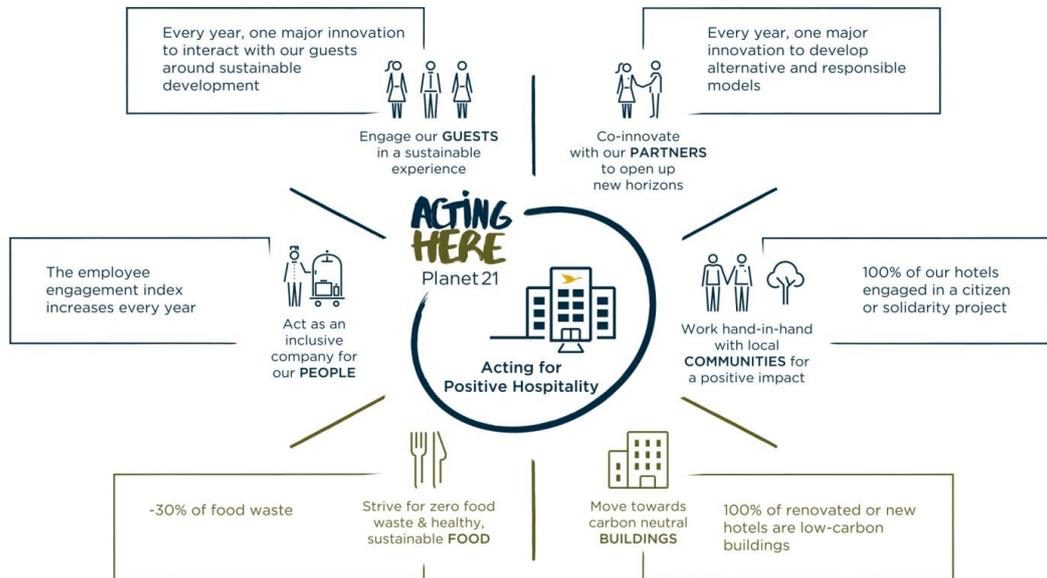
Figure 10: Accor's sustainability and CSR strategy, *source: https://press.accor.com/accorhotels-takes-its-corporate-responsibility-to-the-next-level-with-bold-new-csr-commitments-looking/?lang=en*

Apart from the main commitments, a list of more than 60 initiatives is available for Accor hotels and each one selects these that enable it to build its own program in line with the Group's commitments, while reflecting the hotel's local characteristics, like its prior level of progress on sustainable development, the local environment and the local issues.

In order to manage its sustainable development approach Accor launched in 2005 a modernized management tool named OPEN. Since 2016, and in order to support the commitments of PLANET 21: Acting here, Accor has started using Gaia, an online application for comprehensive and detailed management. Gaia manages Planet 21 – Acting Here at all levels (hotels, countries, Group). Every hotel sets targets in this application and Gaia allows

hotels to evaluate themselves, set their priority goals, generate their action plan, and monitor their progress.

With all these measures and initiatives Accor Group contributes to the United Nations sustainable development goals (especially goals 4, 5, 8, 15, 16) and follows the principles of the global reporting initiative , declaring its report in accordance with the GRI Standards: Core Option. Its last CSR report (80 pages) is included in integrated report of 2019.

5.3.2. Best Practices

Some of the best practices of the company are presented below; however the list is only indicative.

Best practices with social impact:

- **"Hospitality of the Heart": Accor Solidarity Endowment Fund** was set up in 2008 to consolidate the philanthropic initiatives and demonstrate the commitment to social issues of the Group and by supporting public interest projects led by its employees in every host country where the Group does business. The endowment fund has helped associations, NGOs and local companies implement the projects put forward by Accor teams in order to combat the social exclusion of those most in need through training and job placement, providing support for the development of individuals and their integration into their community. Additionally, it supports NGOs or local charities helping victims of a breakdown in the social bond, individuals living in precarious conditions or victims of natural disasters. In all 44 countries and more than 800 hotels have been involved in 300 projects with more than 220.000 beneficiaries (direct and indirect).

- Fight against children's exploitation: In 2001, Accor was the first hospitality group to partner ECPAT, an international NGO at the forefront of the struggle to end the commercial sexual exploitation of children and in 2002, it started setting up programs to train employees to deal with this issue. **"WATCH" program** (stands for We Act Together for Children) was introduced in 2014 to step up the efforts to eradicate the sexual exploitation of children. NGOs, children's rights organizations, police services and embassy networks collaborate with hotels to detect cases of SECTT (sexual exploitation

of children in travel and tourism) and take the appropriate actions. WATCH provides hotels with awareness-raising movies, training modules, information sheets and various other tools to keep employees alert at all times, assist them to respond to dubious situations and raise guest awareness.

- **Handicapte**: Accor has established the Disable Project Team, dedicated to increase the numbers of employees with disabilities and retain them in the workforce. This team has launched "Handicapte" program, which educates and connects students with disabilities with hotel professionals and offers apprenticeships in hotels or restaurants (Kalargyrou, V. & Volis, A., 2014).

Best practices with environmental impact:

- **"Plant for the Planet"**: Plant for the planet is a program in support of agro-forestry launched in 2009 by Accorhotels. It aims to plant 10 million trees by 2021 and by the end of 2016, 5 million trees were planted in more than 280 agroforestry and reforestation projects in 26 countries. The program encourages guests to reuse their towels when they stay for more than one night in the hotel, in return for which Accor undertakes to finance tree planting with part of the laundry savings generated (water, energy, detergent savings). The message of the hotel is: "Here your towels plant trees" and the program reflects Accor's commitment to reducing the impact of its operations on water, which is mainly due to upstream consumption by farmers that produce the food served in the Group's restaurants.

- **Reusing soaps**: In order to give a second life to the tons of soaps wasted every year, Accor supports different programs in dozens of countries to collect, recycle and redistribute the soaps to improve sanitary condition in local communities.

- **Energy Observer**: Accor partners a major disruptive project: the first ever hydrogen vessel with zero greenhouse gas or fine particle emissions, embarking the latest and most innovative clean energy technologies that will be tested out of the lab and optimized during a 6 years trip around the world. Through this partnership, Accor will have access to the best technologies and scientists will help it assess and roll out carbon free equipment and integrate environmentally friendly technologies in Accor hotels.

5.3.3. Guests Expectations

In 2015 Accor carried out a survey aimed to measure changes in guests' behaviors and awareness of sustainable development. The goal of this guest study was to give AccorHotels some feedback to prepare the 2016-2020 chapter of the Planet 21 program. More than 7.000 guests in more than 7 countries have responded to the questionnaire and the findings are presented below:

Finding 1: Guests are aware of the need for action on a daily basis and are involved in sustainable development in their daily lives. The degree of involvement varies though according to culture, age, and gender.

Finding 2: Guests are ready to continue the eco-responsible actions that are part of their daily lives during their stay at a hotel. Also an amount of them (more than 20%) chooses a hotel through the lens of sustainable development. Some guests are even ready to pay more, but they expect that hotels make their own commitments to sustainable development.

Finding 3: Guests expect that hotels' commitment will be translated into concrete measures. More than 2 out of 3 guests believe that protecting children from prostitution is a priority, support measures that are a part of the local context (promoting local economy, protecting local culture, preserving the environment etc.) and prefer using eco-responsible products.

There are three themes that stand out as priorities for guests and these areas became the basis for the commitments of Planet 21: Acting here; waste, energy, plants and trees.

5.4 Grecotel

Grecotel Hotels and Resorts is the largest hotel chain in Greece with 32 luxury 4 and 5 stars hotels, bringing together 6.300 rooms (16.500 beds).and 6.700 employees allover Greece. Grecotel was founded in 1981 by two brothers, Nikos and Takis Daskalantonakis who later established N. Daskalantonakis Group of Companies, which includes among others city and resort affiliated hotels, the Agreco traditional farm in Rethymno, Agreco Farms food products

and organic delicacies and the Danilia traditional village and museum in Corfu. Grecotel supports 12 tourist destinations in Athens, Crete, Corfu, Rhodes, Kos, Mykonos, Halkidiki, Alexandroupolis, Peloponnese and Larisa and accomodates more than 350.000 guests annually.

5.4.1 Sustainability and CSR

1992 was the landmark year for Grecotel's environmental and cultural action. In that year GRECOTEL took over from the EU Tourism Directorate the "Tourism and Environment" programme and organized and hosted in co-operation with the University of Cambridge the first workshop on tourism and environment. In the same year Grecotel became the first Mediterranean hotel group to undertake eco-audits in its hotels according to EU standards and formed an environment and culture department in its head office operations department. The environmental initiatives, including the formation of a unique agricultural department which supplies biological produce to the hotels, have resulted in the Group being honored with many prestigious environmental awards worldwide.

The Group acknowledges that the quality of the resort-hotels in each destination can only be conserved if their operation is affiliated with the local community, environment and economy and its objectives focus on the optimal operation of each hotel with the minimum possible environmental burden.

The Environmental Program of Grecotel was used as an example in the publication Agenda 21 for the Global Travel & Tourism Industry. It includes a number of indoors and outdoors initiatives and it focuses in 4 Key Performance Indicators (energy, water, waste and recycling, chemicals). Regarding the initiatives it should be mentioned that Grecotel places equal importance on the quality of the surrounding area of a hotel as it does on the hotel itself. Therefore, the environmental department support & promote eco-activities inside & outside the hotels.

Activities inside the hotels

Grecotel performs eco-auditing in its hotels and on the basis of its findings, improvements have been made in the fields of:

- Waste management (liquid & solid)
- Water & energy saving
- Pollution control
- Production of organic plants, flowers and vegetables in hotel gardens
- Composting
- Sustainable coastal management
- Environmental friendly purchasing policy
- Public awareness & communication (personnel, guests, associates, press)

<u>Activities outside the hotels</u>

Grecotel pledges to protect and highlight the natural, historical and cultural locations or monuments of each destination:

- All the beaches of Grecotel hotels have been awarded with Blue Flags
- "Caretta caretta" sea turtle nesting beaches are protected in Rethymno, Crete & West Peloponnese
- The Group supports environmental programs which protect wild life & natural reserves
- It also preserves and protects historical & cultural heritage sites, such as
  - the Ancient Eleftherna, Crete
  - the Saint Irene monastery, Crete
- It supports the agriculture Sector through:
  - the Agreco Farm Rethymno, Crete – the showcase of Grecotel agro-tourism
  - the promotion of local, organic, traditional products in the hotel restaurants and mini markets and
  - the provision of technical assistance to local producers

As it concerns the 4 key performance indicators the figures below show the measures undertaken for each domain:

CHEMICALS		
Cleaning chemicals stabilization of consumption.	Swimming pool chemicals stabilization of consumption.	Research on alternative, more environmental friendly chemicals.

Figure 11: Chemicals management activities of Grecotel, *source: own elaboration*

	Energy saving from cooling	Energy saving from lighting	Energy saving from equipment	Energy saving training and promotion
E N E R G Y	Reduce external loads from incident solar radiation by providing proper shading of the building. Replace window frames that form a cold bridge, and/or install double glazed windows, to reduce cold transfer coefficient. Obtain increased efficiency through proper maintenance of the cooling system. Use natural cooling techniques. Use night ventilation techniques, ceiling fans.	Use improved fluorescent lamps. Use super metal halide fluorescent lamps. Use electronic fluorescent ballasts. Use improved luminaries. Motion sensors, timing devices. Provide information and warning labels for guests and staff. Use daylight effectively within the building.	Use high-efficiency equipment when replacing old equipment throughout the hotels (including in kitchens, offices, laundries, etc.). Electric magnetic keycards for the automatic interruption of lighting and electrical appliances (except refrigerator).	Training to hotel staff and mainly to housekeepers in how to save energy. Promote Customers Participation to reducing Energy consumption through notices placed in guestrooms, such as "Lights off when not in use"and "3 days linen policy" etc. Promote Employees Participation through training on how to reduce both water, and energy consumption in their working areas.

Figure 12: Energy management activities of Grecotel, *source: own elaboration*

WASTE AND RECYCLING	Waste management measures	Control of pollution of natural resources	Training and promotion
	Recycle glass, plastic, papers, lamps, electrical devices. Separate Bins: In order to recycle aluminium cans, glass bottles , separate bins could be made available in the kitchen and bar so that these items can be easily recycled. Soap Dispensers: Refillable liquid soap dispensers are used in the public toilettes and in the kitchens instead of soap bars. This minimizes waste by not needing to throw away used soap bars. Return: glass bottles for water, beer, soft drinks, wine, plastic water bottles, pallets, beer barrels etc.	Regular chemical and microbiological analyses of water. All cleaning agents and detergents are selected according to environmentally friendly standards. All the refrigerant substances used in the hotel are ozone friendly (compliant with the international legislation). HACCP and the ISO 22000 food and hygiene safety management system.	Promote customers participation to recycling through notices. Promote employees participation and offer training regarding waste management and efficient actions in their departments.

Figure 13: Waste and recycling management activities of Grecotel, *source: own elaboration*

WATER			
Measure water consumption and set some tangible targets	Identify, Evaluate, and Select Efficiency Measures to reduce water. - Gradual replacement of old taps / showers in rooms and communal toilets with new ones (flow reduction). - Gradual replacement of old washing Machines with more efficient new models Creat a plan, Implement changes and monitor the results.	Create a plan, implement changes and monitor the results. A series of water-saving measures have being applied, based on best available practices that focus on consumption monitoring and concern the water use in bathrooms, laundry, swimming pools, watering, kitchens and housekeeping.	Promote Customers Participation to reducing water consumption through notices such as "take a shorter shower", "follow our linen 3 days policy" etc. Promote Employees Participation and offer training regarding energy efficient actions in their departments.

Figure 14: Water management activities of Grecotel, *source: own elaboration*

The environmental measures will feature in order of priority: 1st the use of local recycled, recyclable and natural, biodegradable materials, 2nd energy and water saving, 3rd minimizing and re-using waste and 4th controlling air/soil/water pollution.

As for the environmental awareness & training, it is succeeded through booklets, information leaflets, seminars, slide shows, hotel brochures, Grecotel magazine, workshops, conference, case studies and lectures in Tourism Schools, Local Communities, Institutions, Universities, NGOs etc.

Another important aspect of Grecotel's environmental policy refers to its environmental-friendly principles of purchasing products. Therefore, priority is given to:

- Products from the local markets.
- Recyclable and returnable products as well as those from recycled materials (mostly paper, aluminum, glass, plastic).
- The purchase of fresh fruit and vegetables and the promotion, wherever possible, of Greek, local, traditional products and organic cultivation products should be applied -the purchase of equipment that consumes less water, energy and fuel.

The social dimension of Grecotel's CSR program mainly refers to the relation of the company with its employees (health and safety, human rights, new job opportunities, equal opportunities, training development), the local community (promote and participate in local activities, source locally, purchase policy) and the clients (training and guests satisfaction). More precisely the company is committed to:

1. **Conduct ethical business** in order to guarantee:

   - Fair treatment of all employees and clients.
   - Transparency of business policies and practices.
   - High standards relating to health and safety
   - Ethical business practices.

2. **Respect human rights**

3. **Respect animal rights:**

   - Supporting initiatives to help preserve and protect the natural heritage though participation in such programs as the WWF protection of the Caretta-Caretta at hotels beaches.

4. **Have a positive impact on society:**

- Encouraging the dialogue with local communities as mutually beneficial.
- Respecting the local culture, traditions and intellectual property rights.
- Purchasing locally.

5. **Be an employer who offers equal opportunities:**

- Providing equal opportunities to all employees and job applicants.
- No discrimination on the grounds of sex, age, marital status, sexual orientation, special needs, race, color, religion or belief, nationality, ethnic or national origin.

6. **Follow child protection policy:**

- Promoting human rights, and in particular children's rights by training employees and providing information to guests.
- Rejecting, eradicating and condemning any form of human exploitation, especially that of a sexual nature, particularly when this involves minors.
- Do not utilizing or promoting child labor.

7. **Implement food safety policy:**

- Preparing meals which are complying with special specifications and requirements, for the complete and successive satisfaction of the guests. These meals are always controlled for their quality and safety before they are disposed to the guests and lead the business into long term benefits. For the gratification of the above, the business has established and performs HAACP certificate which includes all the processes of the business which affect the food safety.

5.4.2. Best Practices

Some of the initiatives and practices undertaken by Grecotel Group are presented hereinafter, however the list is only indicative:

- **Agreco Farm**: Grecotel's Agreco farm opened its gates in 2001, near Adele village, Crete. Agreco was created by Nikos Daskalantonakis, the founder Grecotel Group, in order to offer guests farm-fresh products while supporting the sustainable development of rural areas. It is a privately owned 40,000-sq estate is an innovative display of environmentally friendly methods for traditional and modern cultivation and breeding. Agreco produces ecological products which meet all EU standards and are certified with the ISO22000:05, thereby demonstrating that cultivation is possible without using any

chemicals that pollute the soil, water and people's health. At Agreco guests can also experience the "Be a Farmer for a day" program and the "Young Farmers" for minors with seasonal activities such as cooking, baking, milking goats, shearing sheep etc. With the above-mentioned methods Agreco farm interconnects the primary sector with tourism, supports local tradition and assists local community by being a significant employer.

- **"Nikos Daskalantonakis Foundation– NDF"**: Nikos Daskalantonakis Foundation is a Charitable and Cultural Non-Profit Organization founded in 2017 to support, in cooperation with Grecotel cultural actions, the new generation, the preservation of the authentic local tradition. The first of the three main purposes of the foundation is to support the education of young people, through the provision of scholarships to continue their studies, mainly in the tourism sector. The second main goal is a creative connection between Culture and Tourism, supporting initiatives and actions that preserve and promote the cultural heritage. It has a long-term relationship with the archaeological site of ancient Eleutherna, nearby Rethymno, Crete, supporting its systematic excavations and sponsoring the establishment of the new Eleutherna Archaeological Museum, as well as maintaining and restoring works at the Rethymno Conservatory (Neratze mosque), one of the most emblematic monuments of cultural heritage of Crete. The third main purpose is the connection of the primary production of Crete and all of Greece with Tourism, for the substantial support of the local producers and the better promotion of their products.

- Since 2000, Grecotel has collaborated with ARCHELON, the Sea Turtle Protection Society of Greece, as several of its hotels & resorts share beachfront with the sea turtles, when it is breeding season.

- Grecotel Group has incorporated into its CSR program the cooperation along with the "Vision of Hope" association in order to inform on and become a volunteer Bone Marrow Donor. Employees from the headquarters as well as the staff of several hotels units & resorts in Athens, Crete and Alexandroupolis have already become volunteer donors supporting this partnership.

- The Group has collaborated with "Boroume" Organization by offering food to vulnerable groups such as nursing homes and orphanages as well as with "THE SMILE OF THE CHILD" a Greek non-profit voluntary Organization.

- Since the '90s, Grecotel was the first hotel collection to establish a corporate Blood Donation Bank and ever after consistently support it with annual volunteer staff blood donation days per hotel.

- In 2018, Grecotel Cape Sounio was selected as one of the three Greek hotels participating in the WWF's innovative program, in collaboration with Unilever Food Solutions, entitled "Hotel Kitchen: Here food is worthwhile". Through this initiative, the hotel took part in this pilot program of implementing best practices to reduce food waste, a major environmental issue of our time.

- In 2018, the group's Creta Palace, LUX.ME Rhodos and Club Marine Palace & Suites held voluntary beach cleanup operations, as part of Lengambiente's "Clean Up the Med" initiative.

- In 2018 the *Grecotel Beach Run 2019* event was organized to support the Association of Parents, Guardians and Friends of People with Autism and the Association of Parents and Friends of the 1st Special School & Kindergarten in Rethymno.

Chapter.6: Findings – Discussion

Based on the information provided at Chapter 5 and using content analysis technique of Chapter 4, the present Chapter examines the main themes reported by some of the biggest international hotel corporations as well as their communication policies; these elements will be subsequently compared with the information provided by Grecotel group in order to identify whether the Greek chain corresponds to international standards and if changes shall be suggested.

6.1 Findings

Through the content analysis process, themes are identified as being applicable to data analyzed. CSR is consisted of many dimensions, from the environmental management to the respect of human rights. This means that different companies often label similar sustainable behaviors differently depending on the source. In the present study and in order to measure these hotel companies' CSR reporting, a content analysis of company websites, annual reports, and CSR reports available on the Internet was conducted and presented in the previous chapter. All companies analyzed for this research project maintained corporate websites and provided information regarding CSR issues via downloadable in PDF format or an equivalent documents of their annual report or social and/or environmental reports or even separate websites dedicated exclusively to CSR issues. In an effort to uniformly capture CSR information, a Google search was conducted, using keywords from each category and for each hotel. After identifying the CSR issues mentioned in websites and reports, the information was sorted into common themes, which in turn led to the development of the selected categories. The categories are: community (or society), environment, workplace (either workforce or simpler employees) and marketplace (or supply chain and customers) and business values. Some key words were also identified aiming at explaining the content of these categories. The categories and keywords are presented in Table 3 below.

Community	Environment	Workplace	Marketplace	Business Values
Volunteering	Energy management	Diversity	Relationship with guest	Ethical business practices
Donations in kind (ex. food donation)	Waste management	Equal opportunities	Relationship with suppliers	Commitment to employees
Disaster relief	Water stewardship	Youth employment	Relationship with shareholders	Commitment to the company's culture
NGO's support	Pollution control	Gender equality		
Philanthropic giving	Recycle	Racial equality	Supplier diversity	Policies on employment
Educational programs	Single-use plastic elimination	LGBT rights	Local suppliers	Policies on human rights
Grants	Renewable energies	Veterans	Guest awareness	Child protection policy
Cultural understanding	Green buildings	Refugees	Sustainable sourcing	Policy on the environment
Vitality of children	Biodiversity	People with disabilities		Policy on the supply chain
Community service activities	Animal welfare	Awareness training		
Local purchasing	Responsible sourcing	Health and Safety		
Source locally	Addressing climate change	Employee welfare		
		Career development		

Table 3: Categories and keywords for key hotel players, *source: own elaboration*

Barely all the aforementioned topics are mentioned and addressed in all three selected international hotel companies' websites; each hotel though pays special attention to specific themes, as presented below.

As we can clearly observe from Hilton's materiality assessment available at the sub-Chapter 5.1, page 65 of the present thesis, in the higher position of both internal and external importance is the protection of the environment (energy, water, waste) by the company itself and by its supply chain, as well as the foster of inclusive growth, creating opportunities for all (young people, refugees, veterans, disabled, LGTB etc), and the respect of human rights, according to its Human Rights Principle and Responsible Sourcing Policy. In the next position, in terms of

importance, comes the well-being of Team Members (employees) and that of local communities.

The company is also committed to double its investment in social impact and cut its environmental footprint in half by 2030, as we can see from the first page of its CR website and this commitment stays aligned with the statement of Mr. Christopher J. Nassetta, President & Chief Executive Officer of Hilton, that: "Hilton was founded on the noble premise that travel can make the world a better place, and 100 years into our journey, this premise still guides us today". To enhance its efforts Hilton launched in 2019 a charitable organization "Hilton Effect Foundation" to support its philanthropic efforts and assist societies hurt by natural disasters.

Although Marriot International does not provide a materiality matrix that could help us immediately distinguish its strategic priorities these can also easily derive from its central serve360.marriott.com web page, which consists of four categories: "nurture" that refers mainly to communities (with volunteerism and community service activities being in the epicenter), "sustain" that refers to the environment (water, carbon, waste, energy, green buildings), "empower", referring to the workforce and "welcome" indicating human rights and cultural understanding. As quoted Mrs. Denise Naguib, Vice President of Sustainability and Supplier Diversity at Marriott International: "We want to be known as the world's favorite travel company while fulfilling our global responsibility to be a force for good" and according to Arne Sorenson, President and CEO of Marriott International "We must adopt sustainable business practices with urgency. We want to ensure our hotels remain vibrant tourist destinations while protecting our communities as well. For the hospitality industry, there is no greater responsibility". To do so Marriot has also established two Funds, aiming at alleviating affected groups and communities during periods of disaster, and a Foundation, established already in 1989 with the purpose of fostering people with disabilities.

Accor provides a vast amount of information on its website concerning its CSR activities, although does not display a materiality matrix; the focus however is on providing a positive hospitality experience, as quoted on its central webpage; it "acts here" working for its people (workforce), involving its guests, innovating with its partners (supply chain), assisting to local communities, "greening" its buildings and offering healthy food and beverage. In 2008 it established a Solidarity Fund aiming at demonstrating its commitment to local communities

with philanthropic activities and in 2009 it launched an emblematic reforestation program called "Plant for the Planet".

These three hotel chains are some of the top businesses worldwide considering not only at a corporate level, but at a TBL level, successfully implementing sustainability and CSR strategies and practices. All five categories as well as the key words mentioned above can be found on their websites, but also in their annual reports, where they define their action policies, set their future goals and measure their annual progress. These are the reasons they lead some of the best-in-class examples in the lodging industry.

Grecotel is the biggest national (Greek) hotel company, in number of properties owned, and this is the reason it has been selected to be compared with the giants of the lodging sector in terms of CSR and sustainability. Although the comparison could firstly seem uneven, Grecotel proves that does not actually fall short on almost anything in front of its rivals. As mentioned on its website, it was the first hotel company to establish an Environmental Department back in 1992, disclosing its ecological awareness, and since then the environmental protection is one of its strategic priorities, with environmental management systems and audits, staff and guest awareness programmes, initiatives and partnerships with responsible and local suppliers, organizations and NGOs. The primary sector, agriculture, and its products are also a priority, as well as locality, this is why it has established a traditional organic farm, named Agreco-farm, in Crete so as to guarantee healthy and balanced diet to its guests, supporting in the same time the local community offering working positions to locals and eliminating operation and transportation impacts to the environment using responsible suppliers. Besides, the majority of hotels staff consists of local population as we see in the sustainability reports charts of Grecotel units. To further assist Greek society Grecotel has set up a non-profit philanthropic and cultural foundation "NDF" (Nikos Daskalantonakis Foundation), following the example of other leading hotel companies, dedicated to the promotion of Greek culture, Education, Tourism and the Primary section. In the same time it collaborates with international (like WWF and Clean Up) and national NGOs (like "Vision of Hope" and "The smile of the child") aiming at protecting the ecosystem and positively affecting society. In general all five categories of Table 3 correspond to the themes addressed by Grecotel, and barely all key words can be found either on its website or on third-party websites dedicated to its sustainability practices, except for the words

"food donation", "disaster relief", "reforestation", "LGBT", "refugees" and "people with disabilities".

However, it could be said that the area that Grecotel lags behind, in comparison with its international competitors is the critical area of CSR communication. Through efficient communication CSR issues are raised, debated and challenged and it is also the way that allows company's internal and external stakeholders to understand its contribution to the social, environmental and economical development of society. From a marketing perspective, as we saw in chapter 3, the right communication of a company's engagement in CSR activities contributes to corporate prestige, better brand image and reputation, which subsequently strengthens its position in the market, legitimizing its actions; this means that stakeholders perceive the company and its behaviors positively and a strong company-stakeholder relationship is built. There are many forms of CSR communication with the most prominent being corporate reporting and corporate website.

Corporate social reports are the main channel for communicating company's social and environmental effects to the society and since reporting sustainability projects may seem complicated, although the information disclosure has not yet been standardized, there are some guidelines such as the Sustainability Reporting Guidelines published by the Global Reporting Initiative that are widely accepted as we saw in chapter 3 of the present thesis. In our sample all three international hotel chains communicate their CSR practices in GRI standards. To be more exact all three have a "Reporting" section that includes not only the CSR and Sustainability report of last year but gives the user the opportunity to have access to past reports as well: in Hilton's website the user can download reports from 2011-12 onward, in Marriott's from 2015 onward, while for the years 2009-2014 Sustainability reports are available, and in Accor's an "integrated reporting" is provided, in which financial and non-financial reporting are integrated into one document, and the user has access to documents from 2011 onward. Concerning the size of the report, each hotel devotes many pages to CSR disclosure: for the last (2019) report Hilton devotes 66, Marriott 91 and Accor 80 pages. On the contrary, Grecotel does not use GRI standards. It doesn't even publish annual CSR and Sustainability reports concerning the whole Group of hotels. What was found from a Google search using the words "Grecotel" and "sustainability report" or "CSR report" as key words was individual sustainability reports for some hotel units from 2015 onward.

The internet is the second important channel of CSR communication, as an alternative to more traditional channels, such as newspapers, radio, and television, since it allows companies to publish more information, less expensively, faster, providing more options like electronic documents retrievals, search tools and multimedia applications (Wanderley et al., 2008). Therefore the presence and organization of corporate sustainability information on the corporate website is very important, because it improves the way companies interact with stakeholders and accredit environmental and societal concerns in a way that empowers business-social relationship. It illustrates a company's position on specific corporate issues, presenting its goals and examples of good practices in the area of CSR. Apart from that a website also contains statements, editorials, third-party opinions, environmental management standards, awards and events and generally any kind of elements that ensures consumer the transparency and credibility of the information. The way in which all this information is displayed is also very important: the placement of CSR information on the homepage shows that the company recognizes the need and importance of prominent presentation of company's social engagements (if the site's architecture does not permit the creation of a related section in the homepage, the information can be shared on the "about us" section); the use of various other mediums apart from written texts, like videos, photos, news stories maintain the interest of the user. In the present thesis all three international chains pay great attention in the way CSR issues are disclosed. Actually Hilton and Marriott have created separate web pages totally dedicated to CSR; Hilton's can be found on the address "cr.hilton.com", while Marriott's on "serve360.marriott.com". Accor's homepage has a heading entitled "Commitment" and under that the user can find all information needed for the social corporate activities. All three websites include photos, testimonials, best practices, rankings and awards, as well as guest satisfaction surveys, while Accor also provides a downloadable pdf that presents a study conducted by a third-independent company concerning the impact that CSR measures can have on guests satisfaction. Finally, Hilton and Accor also provide short (about two-minute) videos where the potential guest can briefly watch the main visions, goals and achievements of the hotel chains in that area. As it concerns Grecotel, it provides its sustainability information and eco-policy on the "about us" section, with extra links leading to awareness and training programs, Environmentally-friendly Purchasing Policy, environmental awards, Agreco Farm section and Corporate and Social Responsibility Policy. All links drive the internet user to one new page that consists mainly of written text and a few or no photos at all (with the exception

of the Agreco Farm), with no kind of interaction that could make the website more appealing to the user. The sustainability reports, which are available for some hotel units as we mentioned above, are designed in the same way, since they consist of texts, charts and tables explaining the company's goals, visions and structure, but there are no photos related to the CSR activities, no testimonials or surveys.

The following Table depicts schematically the aforementioned observations.

Channels of CSR Communication		Hilton	Marriott	Accor	Grecotel
Reporting	Sustainability reporting				X
	CSR reporting	X	X	X	
	GRI Standard	X	X	X	
Website	CSR dedicated website	X	X		
	CSR-devoted section in Homepage			X	
	CSR under "About Us" section				X
	Videos	X	X	X	
	Photos	X	X	X	
	Stakeholders consulation	X	X	X	
	CSR news release	X	X	X	
	EMS & Certification	X	X	X	X
	Awards & Ranking	X	X	X	X

Table 4: Channels of CSR communication, *source: own elaboration*

6.2 Discussion

Based on the above comparative analysis, it can be seen that Grecotel follows faithfully the example of hospitality leaders as it concerns the areas of sustainable development and CSR practices: The environmental dimension gains significant attention since all companies incorporate clear actions focusing on the environmental stewardship; among these, the most frequently mentioned environmental areas are energy conservation, water and waste management, raising environmental awareness, recycling, green construction, biodiversity protection and green supply chain. Since gaining recognition for their environmental performance by external audits is desirable, all selected hotel chains seek eco-labels or

certification schemes issued by international organizations, like Green Key, Green Globe and ISO standards (ISO 14001, ISO 5001). The analysis of the social dimension gave an insight into how hotels positively contribute to the communities they operate; diversity and inclusion, whether it applies to employees, customers, or suppliers, is a category heavily reported. Human rights respect is also highlighted according to corporate commitments that all individuals should have equal opportunities, regardless of race, color, religion, sex, sexual orientation, citizenship, marital status, veteran status, national origin, age or disability. This area is not reported in depth in Grecotel's sustainability reports, apart from the statement that "We support and respect the protection of internationally proclaimed human rights". Since diversity is a good virtue to practice and considering the hardships that people of different origin (migration crisis), sexual orientation (LGBT community) and mental or physical disabilities face, we believe that there is place for Grecotel to take action, including people from diverse backgrounds in its workforce. Community engagement is also an important area of the social dimension, and it is the field where all hotel companies concentrate their efforts when reporting their support for societies. It is observed that hotel chains often partner up local, national or international affiliations or organizations in order to increase the chance to bring positive changes in the community and enrich their efforts in environmental, social and economic issues. Community engagement actions also take the forms of foundations and volunteerism, since on the one hand all reported hotel chains have established foundations in order to be able to raise funds and donate them to various charitable organizations or NGOs and on the other hand they encourage their employees to contribute their time, talent and resources to assist communities they live in. The themes getting more attention from international hotel chains have been public education, philanthropic giving, as well as hunger and disaster relief. Once again the topics of hunger and disaster relief have not been addressed in Grecotel's website, although there is great need for support, especially in Greek destinations damaged by fires, inundations or areas where the financial crisis has led to the impoverishment of the local population. In short all hotels should aim to mitigate inequalities and address the uneven distribution of opportunities for underprivileged people.

The content analysis has additionally pointed out the attention that international chains pay on CSR communication. As discussed in the literature review most companies see benefits for communicating their CSR engagement on one side to increase their business opportunities (such as develop reputation and enhance brand value and marketing of services), and on the

other side to build relationships with stakeholders and become more attractive to employees, creating a competitive edge when attempting to recruit and retain workforce. Additionally, conscious potential consumers very often seek for information before making a hotel reservation, as we saw in Chapter 3, hence a detailed CSR report and a well-designed and organized website with a section dedicated to responsible social and environmental activities could enhance a company's image. The analyzed international hotel companies, as three of the largest hotel chains in the world, seem to have understood the importance of that disclosure. In that sector though, there is ground for improvement for Grecotel. The CSR reporting has become a necessity for international chains and the adoption of common reporting initiatives aids hotels to address the problem of comparing performance data; in the past hotel groups used different measures and applied different methodologies to measure given goals, while now, thanks to international initiatives common CSR reporting frameworks have been developed. The most known in the hospitality industry is the GRI Reporting Framework, which is used by Hilton, Marriott and Accor. Grecotel should consider following such an initiative in order to provide clear data to its stakeholders and potential guests. The same applies for the prominence of the placement of CSR information on hotel chains' website. While all three international chains pay great attention to the content of their websites, attempting to make them more attractive to the user with pictures, videos and a variety of marketing tools to spread their content to diverse audiences, Grecotel offers mainly texts, in an era where people seek images and sounds. Even if the quality of information provided is high, it is possible that the actual web-user and potential guest will not read it until the end. Therefore it is recommended for Grecotel, which has not sufficiently and properly communicated its CSR practices, to make this an aspect key priority at all organizational levels – in particular when considering its economic, environmental and social presence at the hospitality industry.

Chapter. 7: Conclusions, Limitations and Future Suggestions

7.1 Conclusions

Since hotels are one of the fastest growing sectors of the economy of our time and constantly accused for their severe impacts on the environment and local communities, sustainability has emerged as a significant issue in the hospitality industry. Hotels strongly consider about environmental issues and adopt pro-environmental programs as well as corporate social responsibility (CSR) practices, which are, actually, supposed to benefit society.

The present study aimed to explore CSR and sustainability initiatives as exemplified through a comparative web content analysis of three international hotel chains' websites and CSR reporting with those of a Greek hotel chain. The major intention was not to compare top hotel chains to explore who performs the best, but rather to identify patterns and similarities within the strategies and to examine whether a national chain corresponds to that.

For all examined companies the key rationale behind their CSR strategies and initiatives is based on their commitment to environment and society. The environmental dimension was the mostly addressed one, either in form of resource use, mitigation of climate change; or water, waste and energy management. The reason behind that may be external pressures, especially from governments, to reduce carbon footprints and help mitigate climate change. However, looking at it from a company's perspective and according to the literature review of Chapters 2 and 3, proper environmental management is an area where immediate cost savings can be gained; lower energy and water consumption might significantly reduce operating costs. Moreover a green corporate image seems more appealing to consumers, therefore this triggers hotels to employ and promote sustainable practices such as using organic products, less toxic chemicals, more energy and water efficient fittings, recycling etc.

With regards to the social dimension some often stated key CSR areas for international hotel chains were: employee relations and creation of employment opportunities; health and safety; society/community development and support; human rights and ethics; diversity and inclusion.

The content analysis revealed a strong tendency of hotel chains to seek and partner up with international organizations and also with local charities and affiliations in order to increase the chances to bring positive change to wider public. It is assumed that affiliations with international, national, or local organizations enrich hotels efforts in environmental, social and economic issues. Additionally, an important discovery was that social obligations were not supposed to be met by providing monetary aid, but rather focused on volunteering and providing legitimate help to those in need. Finally, as responsible companies they are obligated to ensure that human rights are respected, fight against exploitation of children and human trafficking and comply with the laws and regulations of the countries they operate in. The most commonly detected human rights were particularly those of employees, business partners, and the communities where they operate. To show the commitment to these causes hotels have set up Ethics of business conduct and Human rights policies. Beside the already mentioned social CSR practices, the health of employees and guests is an important issue in the hotel industry. Therefore services are offered that help guests and employees keep balance and live healthy, like the provision of healthy food and the maintenance of a healthy environment.

While the economic dimension is not directly mentioned, the economic benefits brought into destinations are clear, since both international and national hotel chains contribute to economic growth and development of local infrastructure. The opening of new hotels creates hundreds of jobs, not only directly for hotel staff, but also throughout the supply chain. The same happens with the support of local purchasing and local entrepreneurship; with local employment they fight unemployment rates; with education and training of locals they create future workforce and they also provide economic activity with fair salaries.

Hotel companies are mainly motivated to introduce CSR practices either because of a sense of moral obligation or of increased competitiveness. As discussed in the literature review most companies see benefits for CSR engagement on one side to build relationships with stakeholders (higher consumer awareness, strong positive reactions etc.) and on the other side to increase their business opportunities (such as develop reputation, enhance brand value, marketing of products and services) (Andreu et al., 2015). What counts though for the public perception of a hotel's practiced CSR is not only what the hotel does, since stakeholders would rarely know about that, but what the hotel communicates that it does and how this is then perceived by its stakeholders (Öberseder et al., 2013). Therefore, CSR communication is of

utmost importance for hotels, so that their CSR actions do not stay invisible (Moisescu, 2015). Thereby, stakeholders should be offered all necessary information to learn about a company's CSR performance via various channels, including CSR reports, corporate websites, CSR advertising, public relations and social media.

CSR reporting is a very important means of communication and this is why there were not important differences in the width of reporting as it concerns the three international hotel chains; on the contrary all provided very detailed CSR sections. A challenge for hotels though lies in the measurement of their CSR performance. This includes among others the measurement of emissions, resource use, waste, occupational and customer health and safety, nondiscrimination and anti-competitive behavior etc. (Skouloudis et al., 2009). The comparison of performance data might be difficult because different hotel chains use different measures and apply different methodologies to capture their contribution to a given objective. This problem is being addressed through international initiatives to develop common CSR reporting frameworks, such as the Hotel Carbon Measurement Initiative, the Hotel Water Measurement Initiative and the Hotel Footprinting Tool. However, the most known in the hospitality industry is the Global Reporting Initiative, which sets basic indicators to measure corporate responsibilities of any firm and it is also the one used by all three selected international hotel chains but not by Grecotel. It is assumed that Grecotel's performance would be even higher, if its reporting was written according to these standards, revealing more complete and detailed information.

Within the domain of online CSR communication, corporate websites are among the most important data sources as well as valuable tools for public relations (Cheng et al., 2015). Yet, while all three international companies dedicated either very detailed CSR sections on their corporate website (Accor) or created separate CSR websites to cover the subject more efficiently (Hilton, Marriott), Grecotel provided a more simplistic presentation, highlighting its main CSR policies, without offering though more detailed or specific examples or interaction with its potential customers. To improve the consistency of CSR messages Grecotel should invest more in its CSR communication; for instance it could use social media and video, give presentations, hold meetings and promote its volunteer work, charity, and fundraising activities. For all stakeholder groups, it is important to communicate via relevant channels: for example, activities promoting sustainability can be communicated to present or future

employees through posters but also through Facebook, LinkedIn, and Twitter; to academics and advocates through official CSR reports; to existing and future customers through the corporate website. In short, there is no one appropriate way to communicate CSR activities inside or outside the hotel chain; it is rather preferable to mix language, channels and purpose to provide a more integrated and targeted way of communication.

Along with the aforementioned conclusive remarks, the present study contributes to the understanding of current CSR implementation in the hospitality industry by exploring the most important CSR dimensions, its key categories and some best practices of a sample of top hotel chains, offering an overview to other hotels that would be interested in following a similar strategy. The list can also be used by hotels that are already involved in sustainability and CSR activities, such as Grecotel, for a benchmark. It also serves as a source of information for hotels that wish to create or re-create a CSR-section on their website and generally enhance their online image. More generally, the present thesis provides a sufficient starting point for hotels to initiate CSR and sustainability programs or practices and to communicate those effectively to their customers, employees, owners, partners and stakeholders concerned.

All told, the importance of CSR in the hospitality industry is immense. A responsible engagement, enhances hotels' reputation, becomes a powerful driver of competitiveness, improves loyalty among employees, helps to gain profit, manages costs, preserves and protects the environment, contributes to economic growth and most importantly brings positive change to local communities. As it is said "doing good is the better and right thing to" and it is what we can do in order to preserve some parts of today's world for future generations.

7.2. Limitations and Future Suggestions

As the thesis's findings are mostly based on the qualitative content analysis, several limitations need to be acknowledged and addressed, with each limitation leading towards potential future research. First, this study focuses only on the CSR information of sample hotel companies' websites and reporting, while CSR activities are often disseminated through other communication media or channels, such as press releases, focus groups, blogging, RSS feeds and social media. A future research could analyze those channels, or a combination of different

channels that could be compared. For instance, social media is currently one of the most important and powerful communication channels, providing great opportunities to interact with stakeholders, engaging with them in real time, listening to the various stakeholders' groups' opinion and maintaining permanent relationships. Thus, exploring CSR strategies through corporate social media accounts could lead to interesting findings which could build on the results of this study. Second, as only one coder conducted this content analysis possible human errors must be taken into account, mostly due to subjectivity. To eliminate the concern of human error in conducting content analysis, future studies could include several coders or apply computer software for data coding (such as WebAnalyzer or NVino) to achieve perfect reliability. Third, since websites are constantly evolving website information may be changed and CSR data found in this study may be deleted or new information added at any time. To eliminate that, a longitudinal study of CSR websites could determine changes in terms of the CSR website content. Four, as this is a study of three international hotel chains and one national (Greek) chain, the sample is very small and it is not appropriate to generalize the findings to other international or national hotel companies. Future researches might include a bigger sample of hotels to provide a broader picture of the actual sustainability and CSR practices in the lodging industry or increase the scope of the sample to include small and medium-sized privately owned individual hotels that have more limited resources, or a variety of types of operations, such as city hotels and resort hotels with specific emphases and approaches to cope with CSR challenges. CSR should not be an area for competition among hotels but rather one for cooperation toward a common goal. Finally, the present thesis provides information only for hospitality industry companies; an intra-sectoral comparison of hospitality and tourism industries with other "champions" of CSR would give more insight into where the hospitality industry stands in terms of CSR strategies and how far it needs to progress. According to Holcomb et al (2007) "there is a wide-open slate of topics to be delved into and much can be learned from research that has been performed in CSR outside the hospitality and tourism industry".

References

[1]   Abram M. & Jarząbek J. (2016). Corporate social responsibility in hotel industry - environmental implications, Ecocycles (Scientific Journal of the European Ecocycles Society) 2(1) 9-16(2016)

[2]   Amado dos Santos R., PicininiMéxas M., Jasmim Meiriño M., , Gomes Costa H. (2020). Criteria for assessing a sustainable hotel business. Journal of Cleaner Production. Volume 262, 20 July 2020

[3]   Andersen, I.M.V., Blichfeldt, B.S. & Liburd, J.J. (2018). Sustainability in coastal tourism development: An example from Denmark. Curr. Issues Tour. 2018, 21, 1329–133

[4]   Andreu L., Casado-Diaz A.B., Mattila A.S. (2015). Effects of message appeal and service type in CSR communication strategies. Journal of Business Research, 68 (7) , pp. 1488-1495

[5]   Assaf, A., Josiassen, A. & Cvelbar, L. (2012). Does Triple Bottom Line reporting improve hotel performance? International Journal of Hospitality Management

[6]   Ayuso, A. (2007). Comparing voluntary policy instruments for sustainable tourism: The experience of the Spanish hotel sector. Journal of Sustainable Tourism, vol. 15, no. 2, pp. 144–159

[7]   Babbie, E. (2004). The practice of social research. Belmont, CA: Wadsworth Publishing Company

[8]   Barlet, S. & Collombon, J.-M. (2004), Approches de quelques définitions. Tourisme solidaire et développement durable, Les Éditions du Gret, Paris; 3.D

[9]   Berezan, O., Raab C., Yoo, M. & Phd, Curtis. (2013). Sustainable hotel practices and nationality: The impact on guest satisfaction and guest intention to return. International Journal of Hospitality Management. 34. 227–233

[10]   Berry, S. & Ladkin, A. (1997). Sustainable tourism: a regional perspective. Tourism Management, 18 (7), 433-440

[11]   Blesic, I., Cerovic, S. & Pavluković, V. (2011). Improving the Service Quality as a Socially Responsible Activity of Hotel Companies. The AMFITEATRU ECONOMIC journal. 13. 273-286

[12]   Bohdanowicz, P., Simanic, B. & Martinac, I. (2005). Sustainable Hotels – Environmental Reporting According To Green Globe 21, Green Globes Canada / Gem

UK, Ihei Benchmarkhotel And Hilton Environmental Reporting, The 2005 World Sustainable Building Conference, Tokyo, 27-29 September 2005 (SB05Tokyo)

[13]   Bohdanowicz P. & Martinac I. (2003). Attitudes towards sustainability in chain hotels–Results of a European survey. Paper Presented at the CIB International Conference on Smart and Sustainable Built Environment (2003)

[14]   Bohdanowicz P. (2005). European hoteliers' environmental attitudes: greening the business. Cornell Hotel Restaur. Adm. Q., 46 (2) (2005), pp. 188-204

[15]   Boniface P., 2003. Tasting tourism: Travelling for food and drink, Ashgate Publishing Limited

[16]   Briguglio, L. & Briguglio, M. (1996). Sustainable Tourism in Islands and Small States: Case Studies. London: Cassell/Pinter

[17]   Bryman, A. & Bell. E. (2007). Business Research Methods, New York: Oxford University Press

[18]   Buckley, R. (2012). Sustainable tourism: research and reality. Annals of Tourism Research, 39 (2), 528-546

[19]   Cameron M. A., Memon A., Simmons D. G. & Fairweather J. R., (2001). Evolving Role of Local Government in Promoting Sustainable Tourism Development on the West Coast. Tourism Recreation Research and Education Centre (TRREC), Report No. 28, Lincoln University

[20]   Cao, X. (2015). Challenges and potential improvements in the policy and regulatory framework for sustainable tourism planning in China: The case of Shanxi Province. J. Sustain. Tour. 2015, 23, 455–476

[21]   Carroll, A. (1979). A Three-Dimensional Conceptual Model of Social Performance. Academy of Management Review. 4. 497-505

[22]   Carroll, A. (1991). The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders. Business Horizons. 34. 39-48

[23]   Chamorro, A. & Banegil, T.M. (2006). Green marketing philosophy: A study of Spanish firms with ecolabels. Corporate Social Responsibility and Environmental Management, 13(1), 11-24

[24]   Chan E. & Wong S. (2006). Hotel selection: When price is not the issue. Article in Journal of Vacation Marketing

[25]   Chan, E.S.W. (2013). Managing green marketing: Hong Kong hotel managers' perspective. International Journal of Hospitality Management, 34, 442-461

[26]   Chen, Y.S. & Chang, C.H. (2013). Greenwash and green trust: the mediation effect of green consumer⟩ confusion and green perceived risk. Journal of Business Ethics, 114 (3), 489–500

[27]   Cheng, S. & Lin, K. & Wong, W. (2015). Corporate social responsibility reporting and firm performance: evidence from China. Journal of Management & Governance

[28]   Chen, X & Peng, Q. (2016). A content analysis of corporate social responsibility: Perspectives from China's top 30 hotel-management companies. Hospitality & Society. 6. 153-181

[29]   Chena, M.F. & Tung, P.J. (2014). Developing an extended Theory of Planned Behavior model to predict consumers' intention to visit green hotels. International Journal of Hospitality Management, 36, 221- 230

[30]   Christofakis, M., Mergos, G. & Papadaskalopoulos, A. (2009). Sustainable and balanced development of insular space: the case of Greece. Sustainable Development, 17(6), pp. 365-377

Coccossis, H. & Tsartas, P. (2001). Sustainable Tourism Development & Environment, Edition 2, Publisher: Kritiki

[31]   Corluca, G. (2014). SEASONALITY ON TOURISM – causes, implications and strategies, available at:https://www.academia.edu/8670280/SEASONALITY_IN_TOURISM_causes_implications_and_strategies

[32]   De Jorge J. & Suárez C. (2014). Productivity, efficiency and its determinant factors in hotels, Serv. Ind. J., 34 (4), pp. 354-372

[33]   Deloitte Consumer Survey, (2008), June 5. Business travelers are starting to demand green lodging. Retrieved from http://www.accountingweb.com/item/105293

[34]   Dess, G.G., Lumpkin, G.T. & Eisner, A.B. (2010). Strategic Management: Test and Cases. New York: McGraw-Hill/Irwin.

[35]   Dias-Sardinha I. & Reijnders L. (2005). Evaluating environmental and social performance of large Portuguese companies: a balanced scorecard approach. Bus. Strat. Environ., 14 (2) (2005), pp. 73-91

[36]   Dodds, R. & Butler, R. (2010). Barriers to implementing Sustainable Tourism Policy in Mass Tourism Destinations. Tourismos 2010, 5, 35–53

[37] Douloubekis, Th. (2011). "Green" Hotels. Available online at:
      http://realestatenews.gr/perivallon/perivallonpoleodomia?start=520

[38] Font X. (2005). Critical Review of Certification and Accreditation in Sustainable
      Tourism Governance

[39] Fraenkel, J. R., & Wallen, N. E. (2006). How to design and evaluate research in
      education (6th ed.). New York, NY: McGraw-Hill

[40] Frederick, W.C. (2006). Corporation, be Good? The story of Corporate Social
      Responsibility. Dog Ear Publishing, IN.

[41] Freeman, R. E. (1984). Strategic management: A stakeholder approach. Boston:
      Pitman

[42] García-Rodríguez F.J.& Armas-Cruz Y., (2007). Relation between social-
      environmental responsibility and performance in hotel firms. Article in
      International Journal of Hospitality Management 26(4):824-839

[43] Gilman, R. (1992). Sustainability, from the 1992 UIA/AIA "Call for Sustainable
      Community   Solutions".   Available   at:
      http://www.context.org/ICLIB/DEFS/AIADef.html

[44] Goncalves, G. (2013). The (in) communicability of corporate social responsibility – a
      Portuguese insight. Organisational and Strategic Communication Research:
      European Perspectives, 143-165

[45] Gössling S. et al. (2011). Tourism and water use: Supply, demand, and security. An
      international review. Tourism Management, Vol. 33, pp. 1-15

[46] Gössling, S., Hall, C.M., Ekström, F., Engeset, A.B. & Aall, C. (2012). Transition
      management: A tool for implementing sustainable tourism scenarios? J. Sustain.
      Tour. 2012, 20, 899–916

[47] Gountas S., Ewing M.T. & Gountas J.I. (2007). Exploring consumers' responses to
      service providers' positive affective displays. Int. J. Cult. Tour. Hosp.
      Res., 1 (1) (2007), pp. 97-109

[48] Hall J., Daneke G.A. & Lenox M.J. (2010). Sustainable development and
      entrepreneurship: Past contributions and future directions. Article in Journal of
      Business Venturing 25(5):439-448 · September 2010

[49] Han, H., Hsu, L. & Lee, J. (2009). Empirical investigation of the roles of attitudes
      toward green behaviors, overall image, gender, and age in customers' eco-friendly

decision-making process. International Journal of Hospitality Management 28 (4), 519–528

[50]   Han H. & Yoon H.J. (2015). Hotel customers' environmentally responsible behavioral intention: Impact of key constructs on decision in green consumerism. Article in International Journal of Hospitality Management 45:22-33

[51]   Han H., Lee J-S, Trang H.L.T. & Kim W. (2018). Water conservation and waste reduction management for increasing guest loyalty and green hotel practices, International Journal of Hospitality Management, vol. 75, pp. 58-66

[52]   Hana, H., Hsub, L.T. & Sheu, C. (2010). Application of the Theory of Planned Behavior to green hotel choice: Testing the effect of environmental friendly activities. Tourism Management, 31, 325-334

[53]   Hana, H., Hsub, L.T., Leec, J.S. & Sheu, C. (2011). Are lodging customers ready to go green? An examination of attitudes, demographics, and eco-friendly intentions. International Journal of Hospitality Management, 30, 345-355

[54]   Hathroubi S., Peypoch N., & Robinot E. (2014). Technical efficiency and environmental management: The Tunisian case. Article in Journal of Hospitality and Tourism Management 21:27–33

[55]   Holcomb, J. L., Upchurch, R. S., & Okumus, F. (2007). Corporate social responsibility: what are top hotel companies reporting? International Journal of Contemporary Hospitality Management, 19(6), 461–475

[56]   Holsti, O.R. (1969). Content Analysis for the Social Sciences and Humanities, Reading, MA: Addison-Wesley Publishing

[57]   Hsiao, T.-Y., Chuang, C.-M., Kuo, N.-W., & Yu, S. M.-F. (2014). Establishing attributes of an environmental management system for green hotel evaluation. International Journal of Hospitality Management, 36, 197-208

[58]   International Recommendation for Tourism Statistics (IRTS), (2008). available at https://unstats.un.org/unsd/publication/seriesm/seriesm_83rev1e.pdf

[59]   Jarvis, N., Weeden, C. & Simcock, N. (2010). The benefits and challenges of sustainable tourism certification: A case study of the Green Tourism Business Scheme in the West of England. Journal of Hospitality and Tourism Management, 17, 83-93

[60] Jucan, C. N., & Jucan, M. S. (2010). Social Responsibility in Tourism and Sustainable Development. WSEas Transactions on Environment and Development, 10 (8), 677-686.

[61] Kalargyrou, V. & Volis, A. (2014). Disability Inclusion Initiatives in the Hospitality Industry: An Exploratory Study of Industry Leaders. Journal of Human Resources in Hospitality & Tourism. 13. 430-454.

[62] Karatzoglou B. & Spilanis I. (2008). Sustainable tourism in Greek islands: the integration of activity-based environmental management with a destination environmental scorecard based on the adaptive resource management paradigm. Business Strategy and the Environment, vol. 19, no. 1, pp. 26-38

[63] Keijzers, G. (2002). The transition to the sustainable enterprise. Journal of Cleaner Production. 10. 349-359

[64] Khan M. & Khan M.A. (2009). How Technological Innovations Extend Services Outreach to Customers: The Changing Shape of Hospitality Services Taxonomy. Vol. 21, Issue 5 (2009), pp. 509-522

[65] Kilipiris F. & Zardava S. (2012). Developing sustainable tourism in a changing environment: issues for the tourism enterprises (travel agencies and hospitality industries). Procedia-Social and Behavioral Sciences 44 (2012), 44-52

[66] Kinnear, T.C. & Taylor J.R. (1991). Marketing Research: An Applied Approach. 4th ed, London: McGraw-Hill Inc

[67] Klarin, T. (2018). The Concept of Sustainable Development: From its Beginning to the Contemporary Issues. Zagreb International Review of Economics and Business. 21. 67-94

[68] Koehler, W. (1999). An Analysis of Web Page and Web Site Constancy and Performance. Journal of the American Society for Information Science; 50(2): 162-180

[69] Kolk, A. & van Tulder, R., (2010). International business, corporate social responsibility and sustainable development. International Business Review, Elsevier, vol. 19(2), pages 119-125, April

[70] Krippendorff, K., (1980). Content analysis: An Introduction to its Methodology, London: Sage Publications

[71] Krippendorf, J. (1982). Towards new tourism policies – The importance of environmental and sociocultural factors. Tourism Management, 3 (3), 135-148

114

[72]   Lane, B. (1994). Sustainable Rural Tourism Strategies: A Tool for Development and Conservation. Journal of Sustainable Tourism, 2, 102-111

[73]   Laroche M., Bergeron J., & Barbaro-Forleo G., (2001). Targeting Consumers Who Are Willing to Pay More for Environmentally Friendly Products. Article in Journal of Consumer Marketing 18(6):503-520

[74]   Laurent Alain (2004), Le tourisme solidaire et responsable, facteur de développement durable. Tourisme solidaire et développement durable, Les Éditions du Gret, Paris

[75]   Lee, K. (2008), Opportunities for green marketing: young consumers. Marketing Intelligence & Planning, Vol. 26 No. 6, pp. 573-586

[76]   Lee T. & Park C., (2009). Information Direction, Website Reputation and eWOM Effect: A Moderating Role of Product Type. Article in Journal of Business Research 62(1):61-67

[77]   Lee, J.S., Hsu, L.T., Han, H. & Kim Y. (2010). Understanding how consumers view green hotels: how a hotel's green image can influence behavioral intentions. Journal of Sustainable Tourism, 18 (7), 901-914

[78]   Leroux E. & Pupion P.C. (2018), Factors of adoption of eco-labelling in hotel industry, Technological Forecasting and Social Change, Volume 129, April 2018, Pages 194-209

[79]   Levy S.E. & Park S.Y. (2011). An Analysis of CSR Activities in the Lodging Industry. Article in Journal of Hospitality and Tourism Management 18(1):147–154

[80]   Mai, T. & Smith, C. (2015). Addressing the threats to tourism sustainability using systems thinking: A case study of Cat Ba Island, Vietnam. J. Sustain. Tour. 2015, 23, 1504–1528

[81]   Mair, J. & Jago, L. (2010). The Development of a Conceptual Model of Greening in the Business Events Tourism Sector. Journal of Sustainable Tourism, 18, 77-94

[82]   Marrewijk, M. (2003). Concepts and Definitions of CSR and Corporate Sustainability: Between Agency and Communion. Journal of Business Ethics. 44. 95-105

[83]   Martínez García de Leaniz, P., Pérez, A. & Rodríguez-del-Bosque, I. (2013). Measuring Corporate Social Responsibility in tourism: Development and validation of an efficient scale in the hospitality industry. Journal of Travel & Tourism Marketing

[84] Martínez-Ferrero, J., Sánchez, I. & Cuadrado-Ballesteros, B. (2015). Effect of Financial Reporting Quality on Sustainability Information Disclosure. Corporate Social Responsibility and Environmental Management. 22. 45-64

[85] Martínez-Pérez A., García-Villaverde P.M. & Elche D. (2015). Eco-innovation antecedents in cultural tourism clusters: external relationships and explorative knowledge. Innovation, 17 (1) (2015), pp. 41-57

[86] Mattera, M. & Moreno M., A. (2012). Strategic Implications of Corporate Social Responsibility in Hotel Industry: A Comparative Research between NH Hotels and Meliá Hotels International. Higher Learning Research Communications

[87] McMillan, S.J. (2000). The Microscope and the Moving Target: The Challenge of Applying Content Analysis to the World Wide Web. Journalism and Mass Communication Quarterly; 77(1): 80-98

[88] Melissen F., et al. (2016). Sustainable development in the accommodation sector: a social dilemma perspective. Tourism Management Perspectives, 20 (2016), pp. 141-150

[89] Milne, M J & Adler, R W. (1999). Exploring the Reliability of Social and Environmental Disclosures Content Analysis. Accounting, Auditing & Accountability Journal, Vol. 12, No 2, pp. 237-256

[90] Minciu R. (2005), Economia turismului, ediţia a III-a, revăzută şi adăugată, Ed. Uranus, Bucharest

[91] Misra S. N. & Sadual S. K. (2008). Basics of Tourism Management, excel books, First Edition, New Delhi

[92] Mitchell R. & Hall C.M., (2003). Food Tourism around the World: Development, Managemen and Markets, Elsevier Ltd.

[93] Mohamad Z.Z., Arifin T.R.T., Samsuri A.S. & Munir M. (2014). Intention to visit green hotel in Malaysia: the impact of personal traits and marketing strategy. Int. J. Bus. Soc. Sci., 5 (7) (2014), pp. 157-173

[94] Moisescu, O. (2015). The Impact of Customers' Perception of CSR on Corporate Brand Loyalty: The Case of the Romanian Mobile Telecom Industry. Central European Business Review. 4. 21-30

[95] Molina Azorín J.F., Pereira Moliner J., Tarí Guilló J.J., Pertusa Ortega E.M. & López Gamero M.D. (2014). Quality certification, firm performance and organizational structure in Spanish hotel industry. Intangible Cap., 9 (1) (2014), pp. 199-224

[96] Montiel, I. (2008). Corporate Social Responsibility and Corporate Sustainability: Separate Pasts, Common Futures. Organization &amp Environment. 21. 245-269

[97] Neuendorf, K. (2002). The Content Analysis Guidebook. Thousand Oaks, Calif: Sage Publications

[98] Neumann, W. (2003), Social Research Methods: Qualitative and Quantitative Approaches, Allyn & Bacon, Boston, MA

[99] Nilashi M., Ahani A., Esfahani M.D., Yadegaridehkordi E., Samad S., Ibrahim O., Sharef N.M. & Akbari E. (2019). Preference learning for eco-friendly hotels recommendation: a multi-criteria collaborative filtering approach. J. Clean. Prod., 215 (2019), pp. 767-783

[100] Nilashi M., Mardani A., Liao H., Ahmadi H., Manaf A.A. & Almukadi W. (2019). A hybrid method with TOPSIS and machine learning techniques for sustainable development of green hotels considering online reviews. Sustainability, 11 (21) (2019), p. 6013

[101] Nilashi M., Rupani P.F., Rupani M.M., Kamyab H., Shao W., Ahmadi H., Rashi T.A. & Aljojo N. (2019). Measuring sustainability through ecological sustainability and human sustainability: a machine learning approach. J. Clean. Prod., 240 (2019), p. 118162

[102] Öberseder, M. & Schlegelmilch, B. & Murphy, P. (2013). CSR Practices and Consumer Perceptions. Journal of Business Research. 66. 1839-1851.

[103] OECD Environmental Labeling in OECD countries OECD Publishing, Paris (1991)

[104] Ong, L.T.J. & Smith, R.A. (2014). Perception and reality of managing sustainable coastal tourism in emerging destinations: The case of Sihanoukville, Cambodia. J. Sustain. Tour. 2014, 22, 256–278

[105] Ottman, J., & Miller, D. S. (1999). Green Marketing. Electronic Green Journal

[106] Peattie, K. (1995). Environmental marketing management. London, UK: Pitman

[107] Peattie, K. (1999). Shifting to a Greener Paradigm. In Charter, M., & Polonsky, M. (Eds.), Greener marketing, A Global Perspective on Greening Marketing practice. Greenleaf Publishing

[108] Porter M.E. & Kramer M.R. (2006). The Link between Competitive Advantage & Corporate Social Responsibility. Article in Harvard business review 84(12):78-92, 163

[109] Prayag, G., Dookhony-Ramphul, K. & Maryeven, M. (2010). Hotel development and tourism impacts in Mauritius: Hoteliers' perspectives on sustainable tourism. Development Southern Africa, 27 (5), 697- 712

[110] Prud'homme B. & Raymond L. (2013). Sustainable development practices in the hospitality industry: an empirical study of their impact on customer satisfaction and intentions. Int. J. Hospit. Manag., 34 (1) (2013), pp. 116-126

[111] Radwan H.R.I., Jones E. & Minoli D. (2012). Solid waste management in small hotels: A comparison of green and non-green small hotels in Wales. Article in Journal of Sustainable Tourism 20(4):533-550 · May 2012

[112] Rojanschi V. & Bran F. (2002), Politici şi strategii de mediu, Editura economică, Bucharest

[113] Romagosa F., Priestley G.K. & Llurdés J.C. (2013). The role of tourism in sustainable development strategies. Tourismos: an International Multidisciplinary Journal of Tourism, 8 (2) (2013), pp. 77-95

[114] Saarinen, J. (2006). Traditions of sustainability in tourism studies. Ann. Tour. Res. 2006, 33, 1121–1140

[115] Salman M. M. (2016), Eco Labels: Tools of Green Marketing, International Research Journal of Management Sociology & Humanity (IRJMSH), Vol.7, Issue 5

[116] Shieh W. (2012). Hotel employees' perception on their workplace English use: An example from Taiwan. Article · January 2012

[117] Shrivastava, P. (1994). CASTRATED Environment: GREENING Organizational Studies. Organization Studies, 15 (5), 705-726

[118] Singh N., Cranage D. & Lee S. (2014). Green strategies for hotels: estimation of recycling benefits. Int. J. Hosp. Manage., 43, pp. 13-22

[119] Simão, J.N. & Partidário, M.d.R. (2012). How Does Tourism Planning Contribute to Sustainable Development? Sustain. Dev. 2012, 20, 372–385

[120] Sims, R. (2009). Food, place and authenticity: local food and the sustainable tourism experience, Journal of Sustainable Tourism, 17 (3), 321-336

[121] Siti-Nabiha A., George R., Wahid N.A., Amran A., Mahadi R. & Abustan I. (2014). The development of a green practice index for the Malaysian hotel industry. Issues Soc. Environ. Account., 8 (1) (2014)

[122] Skouloudis A,, Evangelinos K. & Kourmousis F. (2009). Assessing non-financial reports according to the Global Reporting Initiative guidelines: Evidence from Greece. Journal of Cleaner Production, 1-13

[123] Stănciulescu Gabriela, Lupu N. & Ţigu G. (1998), Dicţionar poliglot explicativ de termeni utilizaţi în turism, Ed. All Educational

[124] Stoddard, J.E., Pollard, C.E. & Evans, M.R. (2012). The Triple Bottom Line: A Framework for Sustainable Tourism Development. International Journal of Hospitality & Tourism Administration, 13 (3), 233- 258

[125] Syrjäläinen, O. (2013). Ecolabelling the hotel industry: Nordic Ecolabel. Degree Programme in Tourism

[126] Tepelus, C.M. & Cordoba, R.C. (2005). Recognition schemes in tourism from 'eco' to 'sustainability'. Journal of Cleaner Production, 13, pp. 135–140

[127] Tsartas, P. (1996). Tourists, travels, places: Sociological approaches to tourism. Athens: Exantas

[128] Urry, J. (1995). Consuming places. London: Routledge.

[129] Vernon, J., Essex, S., Pinder, D. & Curry, K. (2005). Collaborative policymaking. Ann. Tour. Res. 2005, 32, 325–345

[130] Wanderley, L., Lucian, R, Farache, F. & Filho, J. (2008). CSR Information Disclosure on the Web: A Context-Based Approach Analysing the Influence of Country of Origin and Industry Sector. Journal of Business Ethics. 82. 369-378

[131] Weeden, C. (2002). Ethical tourism: An opportunity for competitive advantage? Journal of Vacation Marketing, 8(2), pp. 141–153

[132] Williams, P.W. & Ponsford, I.F. (2009). Confronting tourism's environmental paradox: Transitioning for sustainable tourism. Futures, 41, 396-404

[133] World Tourism Organization (WTO). (1993). Principles for Sustainable Tourism

[134] World Travel and Tourism Council (WTTC), (2015). Travel and Tourism Economic Impact 2015-World

[135] Xydis, G., Koroneos, C. & Polyzakis, A. (2009) Energy and energy analysis of the Greek hotel sector: An application. Energy and Buildings, 41 (4), 402-406

[136] Yasothornsrikul P. & Bowen D. (2015). Tourism demonstration and value change. Int. J. Tourism Res., 17 (1) (2015), pp. 96-104

[137] Yaw, F. (2005). Cleaner technologies for sustainable tourism: Caribbean case studies. Journal of Cleaner Production, 13, 117-134

[138] Yi G., Jinbo J. & Shengchao L., (2019) A Sustainable Tourism Policy Research Review, Sustainability

[139] Yüksel, A., Yüksel, F. & Culha, O., (2012). Ministers' statements: A policy implementation instrument for sustainable tourism? J. Sustain. Tour. 2012, 20, 513–532

[140] Yusof Z.B. & Jamaludin M. (2013). Green approaches of Malaysian green hotels and resorts. Procedia-Soc. Behav. Sci., 85 (2013), pp. 421-431

[141] Zhang, Y., & Wildemuth, B. M. (2009). Qualitative analysis of content. In B. Wildemuth (Ed.), Applications of Social Research Methods to Questions in Information and Library Science, (pp. 308-319). Westport, CT: Libraries Unlimited. Retrieved from https://www.ischool.utexas.edu/~yanz/Content_analysis.pdf

[142] Zhuang, X., Yao, Y. & Li, J. (2019). Sociocultural Impacts of Tourism on Residents of World Cultural Heritage Sites in China, Sustainability 2019, 11(3), 840; https://doi.org/10.3390/su11030840

Electronic resources:

[143] https://cr.hilton.com/

[144] https://serve360.marriott.com/

[145] https://group.accor.com/en

[146] https://www.grecotel.com/

[147] FTSE4GOOD index., available at:
       http://www.ftse.com/Indices/FTSE4Good_Index_Series/index.jsp

[148] http://www.meda.gr/en/

[149] http://www.green-key.org/ https://greenkey.gr/en/about/green-key-eco-label

[150] http://ec.europa.eu/environment/ecolabel/index_en.htm

[151] https://ec.europa.eu/environment/ecolabel/documents/hotels.pdf

[152] Foundation for Environmental Education in Europe 2000 Blue Flag Campaign. <www.blueflag.org>

[153] United Nations Environment Program, World Tourism Organization, and Foundation for Environmental Education in Europe Awards for Improving the Coastal Environment: The Example of the Blue Flag, UNEP, Paris (1996)

[154] https://greenglobe.com/green-globe-certification/

[155] Consumers Seeking Green Hotel Eco-Labels (2014) Retrieved from http://www.environmentallyfriendlyhotels.com

[156] Corporate Responsibility Index (CRI). [online], Available at: http://www.cri.org.gr/

[157] https://corporate.cms-horwathhtl.com/wp-content/uploads/sites/2/2019/03/HTL_2019_EU_CHAINS-2.pdf

[158] https://www.gbrconsulting.gr/hotelbrands/index.html

APPENDIX

According to the initial research plan, a quantitative research was supposed to be conducted in the framework of the present thesis. The aim of the research had been to examine how the sustainability and CSR practices and programs of Grecotel are perceived by its guests and whether these affect their levels of satisfaction and retention. Therefore a guests' questionnaire was designed and supposed to be distributed to a number of Grecotel guests in hotel units all over Greece. Unfortunately, because of COVID-19 restrictions the distribution of documents was prohibited while in the same time the company's DPOs did not approve the electronic mailing of questionnaires in guests' electronic addresses. As an alternative plan the interviews with a number of hotel executives had been examined, but once again COVID restrictions and the new working conditions hindered that option. In this appendix the guests' questionnaire as well as the interview questions, designed for the needs of the present thesis but never distributed or conducted, are provided.

A. Quests' questionnaire

This questionnaire is designed to elicit information regarding customers' preferences over hotels' environmental behavior and alternative tourism opportunities. The information will be used for the completion of mrs Aikaterini Frantzeskaki's dissertation at the Harokopio University Master's program on Sustainable Tourism Development (You will need less than 5 minutes to fill it in).

1) Is this your first visit to a Grecotel hotel? Yes / No
If your answer is no, how many times have you visited a Grecotel hotel?

2) What made you choose the hotel you stayed in? (select all that apply)
- Cost
- Location
- Relaxation
- Reputation
- Eco-labeling of the hotel
- Comfort

- Recommended by friends, colleagues etc

- Luxury

- Because it has a sustainable approach

- Other (please specify)

3) Choose the environmental friendly activities performed at home (select all that apply)

- Recycling

- Turning off all lights before leaving home

- Buying more expensive but energy efficient light bulbs

- Buying from companies that help the needy

- Making effort to buy local products

- Using means of public transportation instead of own vehicle

- Other (please specify)

4) Are you aware of any international environmental certification systems for hotels?

   Yes / No

5) If yes, does environmental certification play a role in your choice of hotel?

   Yes / No

6) Do you know that the hotel you are visiting is fully or partially following a policy for sustainable development?

   Yes / No

7) If your answer is yes, how did you become aware?

- Signs around the hotel advertising what is being done

- Signs in hotel rooms eg. change linen upon request

- Mentioned by staff

- Information on website, social media pages, welcome booklets etc.

- Recycling bins provided in rooms

- Reference to locally sourced food on menus

- Certificates for Sustainable Award Schemes

- Other (please specify)

8) Have you ever heard of the following eco-labels?

Green Key   Y / N   Travelife   Y / N   Green Globe   Y / N

9) Did the hotel provide any information encouraging ways in which you might reduce impacts on the environment during your stay? (please tick all that apply)

- Provided a list of places to visit/ local walks that can be reached without a car
- Using modes of transport to get around other than a car, to reduce your carbon footprint
- Organic/seasonal food is available for breakfast
- Separated waste collection is available
- Information cards in guest rooms to encourage the re-use of towels and/or linen
- Key cards used to switch off electricity when guest rooms are vacated
- Other

10) Did the hotel provide any information encouraging ways in which you might support the local economy during your stay in any of the following ways? (please tick all that apply)

- Local products to try/ buy to take home - e.g. local soaps, alcohols or food products
- Provided a list of local pubs, restaurants, markets and craft centers to visit
- Encourage customers to explore the destination beyond the boundaries of the property
- Encourage visitors to participate in donations for local institutions and charities

11) To what extent are the following statements important to you in order to book a room in a specific hotel?

(Linkert 1-5, 1: not at all important, 2: low important, 3: neutral, 4: important, 5: very important)

- The hotel has clear strategies relating to sustainable development 1 - … - 5
- There are things guests are asked to do to help out with water and energy conservation (key cards for rooms, low flow shower etc.)   1 - … - 5
- Guests are encouraged to help out with recycling   1 - … - 5
- The hotel provides employment to locals   1 - … - 5
- The hotel emphasizes the use of local products and foods   1 - … - 5
- The hotel supports charities and local NGO's   1 - … - 5

12) To what extent are you satisfied with the following?

(Linkert 1-5, 1: very unsatisfied, 2: slightly unsatisfied, 3: neutral, 4: very satisfied, 5: extremely satisfied)

- Information on the hotel eco-practices   1 - … - 5
- LED lighting in rooms   1 - … - 5
- Shower pressure   1 - … - 5
- Changing sheets on request and towel re-use program   1 - … - 5
- Recycling bins at the premises   1 - … - 5
- Local food and products in the hotel's restaurant   1 - … - 5
- Low Flow Toilets   1 - … - 5
- Refillable Shampoo and soap dispensers   1 - … - 5

13) To what extent are you satisfied with each of the following during your stay?

(Linkert 1-5, 1: very unsatisfied, 2: slightly unsatisfied, 3: neutral, 4: very satisfied, 5: extremely satisfied)

- Overall satisfaction of your stay   1 - … - 5
- Overall satisfaction with quality/ price ratio   1 - … - 5

14) How much are you willing to pay extra for an eco-labeled hotel?

0% 3% 5% 7% 10%

15) Please pick a number to show your intentions

(Linkert 1-3, 1: Not at all, 2: Maybe, 3: Certainly)

- I plan to revisit this hotel   1 - 2 - 3
- I will recommend this hotel to friends, relatives, colleagues etc.   1 - 2 - 3

Please specify your:

16) Gender: Male   Female

17) Age: 19-29   30-39   40-49   50-59   More than 60

18) Education level: High School   Bachelor   Master   Doctorate

19) Country of origin:

Thank you!

B. Interview Questions

1) What is your position and how long have you been working for Grecotel?

2) How did Grecotel decide to get involved into the field of sustainability?

3) Do you believe a sustainability strategy gives Grecotel a competitive advantage vs. competitors who do not implement sustainability initiatives?

4) What are the main sustainable practices Grecotel adopts?

5) Could you describe the sustainability programs that you have worked for? Please state their duration and location.

6) Does Grecotel encourage guests' interactions with the natural surroundings and local communities? How?

7) Does Grecotel engage its employees in sustainability efforts? How?

8) How would you rank the following, on a scale of one to five, concerning sustainability practices in Grecotel: cost saving, better recognition by customers, customer retention and long-term benefits

9) How would you grade Grecotel, on a scale of one to five, due to your view on its performance on each of the following dimensions: energy saving, water saving, minimization of waste, local purchasing, community involvement, philanthropic giving

10) Do you think that there is space for improvement concerning the existing strategy and if so, what are the future plans?

11) Are there any additional comments or feedback that you would like to highlight about Grecotels' CSR and sustainability strategy?

Thank you!