

# A model to measure sustainable development in the hotel industry: A comparative study

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## Abstract

Despite measurement difficulties, several studies have recognized the importance of corporate social responsibility (CSR) as a tool to promote sustainability. The aim of this paper is to design a model to measure the implementation of CSR practices in hotels in two well-known tourist regions, namely the Algarve in Portugal and the Costa del Sol in Spain. To do this, a Delphi method was applied: 16 experts from the two regions were asked to quantify the desirability of implementing 32 CSR practices in three areas: environmental, social, and economic. As a result, a three-dimensional model was constructed to provide a quantitative overview of the hotel industry's commitment to and preferences in implementing CSR practices. Despite the high level of consistency between the two groups, statistically significant differences were found in the priority assigned to four CSR practices.

## KEYWORDS

CSR practices, Delphi method, environmental policy, stakeholder engagement, sustainable development, three-dimensional model

## 1 | INTRODUCTION

Traditionally, the aim of companies has mainly been to meet, as quickly as possible, the economic expectations of their owners or shareholders. Nowadays, the increased visibility of corporate activity, particularly as a result of the development of information and communication technologies (Hasnaoui & Freeman, 2011), along with greater attention paid by various stakeholders (Freeman, 1984), has caused the breakdown of this traditional approach. The positive or negative role (Banerjee, 2008) that companies play is now judged by whether or not they meet the needs of their stakeholders, which may mean even going beyond what is stipulated in the law (Duhé, 2009; M. E. Porter & Kramer, 2002). This has led to an increase in the importance of the role of what is known as corporate social responsibility (hereafter CSR) (Carroll, 1999).

The CSR concept took its first faltering steps in the United States in the mid-20<sup>th</sup> century (Bown, 1953), and it has evolved since then, developing from a voluntary response by companies in the quest for sustainable development that would meet present needs without compromising future ones (Carroll, 2008; Carroll & Shabana, 2010; Cochran, 2007), to a 'forced' response due to the major competitive advantage that it can provide in terms of both financial results and image (M. Porter & Kramer, 2006). The sheer number of studies trying to

establish a relationship between CSR and profitability is evidence of company interest in obtaining results through the proper management of CSR activities (Cochran, 2007). Among these studies, we should mention the positive relationship found by Wu (2006) who states that the cost of having a high level of corporate social responsibility is minimal and firms may actually benefit from socially responsible actions. However, Cochran (2007) also notes that 'it is important to understand this does not mean that firms that engage in socially responsible activities will always be more successful (Cochran, 2007, p. 453). On the other hand, some authors have shown how complex CSR management is, citing a lack of cohesion, consensus, and theoretical maturity, which leads to confusion and ambiguity (Carroll, 1999; Coelho, McClure, & Spry, 2003; Godfrey, 2005). This argument is based on various assumptions such as the specific features of each sector of activity (Whitehouse, 2006), different stakeholder perceptions about the construct itself (Campbell, 2007), and the difficulty of measuring the degree of achievement of CSR-related objectives. This has led several authors to ask whether assessing CSR is akin to 'Measuring the immeasurable' (Bell & Morse, 2008; Böhringer & Jochem, 2007; Gjørlberg, 2009; Korhonen, 2003).

This research aims to establish a tool to measure the level of CSR practices implemented at hotels in two well-known tourist regions, namely the Algarve in Portugal and the Costa del Sol in

Spain. To do this, a Delphi method was carried out in the regions under study with the participation of two groups of experts who are familiar with the peculiarities of the tourism sector. This analysis was based on a quantitative assessment of different CSR practices in tourism and hospitality, structured into a three-dimensional conceptualization of the construct itself (Garay & Font, 2013), and closely linked to the 'Triple Bottom Line' theory with the focus on the three Ps: profit, people, and planet (Elkington, 1998). Thus, an assessment is made of an environmental dimension relating to conserving and protecting the natural resources that are essential for tourism's long-term development. An assessment is also made of a social dimension, referring to the cultural dimensions of the host communities, and the economic dimension, based on a fair socio-economic distribution of corporate profits.

This study is of interest for two reasons: first, because it is important to gather information on the development and promotion of CSR initiatives by understanding the commitment to implementing these in the hospitality sector; and second, because of the significant global impact of this sector. Currently, the global tourism sector provides 9% of gross domestic product (GDP) and 1 in 11 jobs; the number of international tourist arrivals jumped from 25 million in 1950 to 1,087 million in 2013. This is forecast to increase by 3.3% a year from 2010 to 2030 and reach 1.8 billion by 2030 (United Nations World Tourism Organization, 2014). Moreover, the economic impact of tourism is even greater in the countries in our study. Portugal receives 7.7 million international tourists annually and Spain receives 57.5 million. The overall contribution of travel and tourism to GDP in 2012 was 15.9% and 15.2%, respectively, directly supporting 325,500 jobs in Portugal (7.0% of total employment) and 894,000 jobs in Spain (5.2% of total employment) (World Travel & Tourism Council, 2013).

Because of the role that tourism plays in Spain and Portugal's economies, and because of the role that CSR plays in companies' success, this paper seeks to contribute to the possibility of building a model to measure CSR in the hotel sector.

The rest of the paper is organized as follows. Section 2 reviews the relevant literature; section 3 is devoted to the research methodology; and the results are presented in section 4 and discussed in section 5. Section 6 presents the conclusions, implications for managers and policymakers, future research lines, and the study's limitations.

## 2 | LITERATURE REVIEW

CSR is a concept that has no universally accepted definition (Dahlsrud, 2008; Hasnaoui & Freeman, 2011; Rubio-Romero, 2011). The most accepted comes from the Green Paper of the European Commission (Commission of the European Communities, 2001), which declares that an increasing number of European companies are promoting their CSR strategies as a response to a variety of social, environmental, and economic pressures. Companies aim to send a signal to the various stakeholders with whom they interact: employees, shareholders, investors, consumers, public authorities, and non-governmental organizations (NGOs).

The basic idea behind CSR is that a corporation should be responsible for more than simply making a profit (Godfrey & Hatch, 2007).

### 2.1 | CSR in the hotel industry

The hotel industry is often viewed as a provider of social and economic benefits through job creation and its contribution to the local and global economy. However, the hotel industry also has significant impact on natural, social, and economic environments (de Grosbois, 2012).

The hotel industry attracts a large number of travellers, thus imposing a growing ecological footprint. Hotel activities require significant amounts of energy and water and produce large quantities of waste and emissions (Gray & Bebbington, 2001; Kirk, 1995).

An increasing number of people consider the environmental performance of a hotel when booking a room (Gustin & Weaver, 1996; Kang, Lee, & Huh, 2010). As a consequence, the hotel industry is experiencing a growth in CSR implementation and the volume of its reporting. A growing number of hotel companies engage in sustainability-related activities and increasingly communicate efforts to customers and the general public. Many studies have investigated the different CSR practices applied by hotel companies (Ayuso, 2006; Carmona-Moreno, Céspedes-Lorente, & De Burgos-Jiménez, 2004; Erdogan & Baris, 2007; Scanlon, 2007).

Most of the research on CSR in tourism focuses on the hospitality sector. Ayuso (2006) analyzes the different voluntary environmental instruments in Spanish hotel companies and groups them into three approaches that differ in what they consider to be the main impulse for change within organizations: the perspective of competitive advantage, the perspective of stakeholders' influence; and the perspective of the human cognitive process.

Much research has demonstrated the environmental drive that brings about competitive advantages (e.g. Freeman, 1984; Hart, 1995; M. Porter & Kramer, 2006). According to this perspective, the tools used are designed as a marketing tool that helps maximize profit. In this sense, chain affiliation allows hotels and large deploys more extensive environmental practices Ayuso, 2006).

With regard to adopting environmental strategies, research shows that hotels receive pressure from stakeholders, mainly tour operators and customers, to satisfy their environmental expectations and demands (M. Brown, 1996; Cheyne & Barnett, 2001; Kirk, 1998).

From the perspective of the human cognitive process, the adoption of environmental measures in the business strategy implies a change in mentality of the managing directors and employees. Some research confirms the importance of ethical considerations in the hotel sector as a stimulus to environmental measures (Tzschentke, Kirk, & Lynch, 2004; Vernon, Essex, Pinder, & Curry, 2003).

### 2.2 | CSR and business strategy

It is essential to know the key variables to improve competitiveness and ensure the survival of hotels (Gémar, Moniche, & Morales, 2016). For a large number of authors, incorporating CSR into management strategies has important benefits (Burke & Logsdon, 1996), such as profitability, improved performance, and customer loyalty.

In terms of how CSR positively affects financial performance, some authors show that hotels should strategically increase CSR investment as it helps improve profitability and long-term performance

in the short term (i.e. firm value) (S. Lee & Park, 2009; E. M. Lee, Park, & Lee, 2013). For these authors, one of the keys is an increase in employee loyalty to the company; in turn, this means increased employee satisfaction, which often leads to the satisfaction and loyalty of the clients. Furthermore, there is a positive impact between customer satisfaction and firm value, and this is associated with the increase in customer loyalty (S. Lee & Heo, 2009).

However, not all authors agree on the beneficial impacts of integrating CSR into company strategy. Some argue that CSR practices are an unnecessary expenditure of resources (Cordeiro & Sarkis, 1997; Friedman, 1962; Friedman, 2007; Korten, 1998; Vance, 1975; Walley & Whitehead, 1994). Some authors found a neutral relationship between CSR activities and financial performance (Abbott & Monsen, 1979; Alexander & Buchholz, 1978), particularly in the hotel sector (Gémar & Espinar, 2015).

In the 21<sup>st</sup> century, companies tend to consider CSR as a highly strategic issue (M. Porter & Kramer, 2006) despite the controversy in the literature regarding the certainty of the relationship between CSR and performance. In today's world, there is great pressure from all stakeholders for companies to apply CSR practices (Andrikopoulos & Krikiani, 2013; Brammer & Millington, 2003; Vogel, 2005).

Studies tend to agree that the most important factor in a company's success is its employees, both current and future, and that responsible companies are more likely to retain talent (Redington, 2005). This may be on account of employees' perceptions of organizational justice (Rupp, Ganapathi, Aguilera, & Williams, 2006).

In addition to employees, CSR practices can affect the behaviour of citizens (Swaen & Maignan, 2003; Swanson & Niehoff, 2001). Therefore, administrations should be transparent and facilitate these practices in companies.

### 2.3 | CSR measurement

It is important for companies and society to measure CSR. However, it is debatable whether valid and reliable measurements can be developed (Carroll, 2000) as it is difficult for a corporation to collect, organize, and evaluate CSR data (Clarkson, 1995; Morimoto, Ash, & Hope, 2005; Strandberg, 2010).

There is a no single best method to measure corporate social activities (Turker, 2009). Following Waddock and Graves (1997), there are different techniques for measuring CSR, such as the following:

- Content analysis (Abbott & Monsen, 1979; Gray, Kouhy, & Lavers, 1995; Tewari, 2011; Bravo, Matute, & Pina, 2012). This technique has an objective rating of companies since once the social attributes are selected, the rating process is standardized (Ruf, Muralidhar, & Paul, 1998).
- Reputation indices or scales to measure CSR (Carroll, 1979; Maignan & Ferrell, 2000; Turker, 2009; McGuire, Sundgren, &

Schneeweis, 1988; Ruf et al., 1998; Spencer & Taylor, 1987; Waddock & Graves, 1997). The best known databases to measure CSR are Fortune's reputation index and Kinder, Lydenberg, and Domini (Maignan & Ferrell, 2000).

- Scales to measure the manager's attitude towards CSR T. J. Brown & Dacin, 1997; Carroll, 1991; Quazi & O'Brien, 2000).
- Scales to measure CSR perceptions by consumers (Aupperle, 1984; Bhattacharya, Sen, & Korschun, 2008; Kim, Lee, Lee, & Kim, 2010; Lovelock & Wright, 2002; Tsai, Tsang, & Cheng, 2012).
- Forced-choice survey instruments administered to corporate chief executive officers (Aupperle, Carroll, & Hatfield, 1985).
- Expert evaluation and survey of managers (Maignan & Ferrell, 2000).
- Triple bottom line. This is an alternative approach to defining CSR by reporting economic, social, and environmental responsibility (Assaf, Josiassen, & Cvelbar, 2012; Elkington, 1998; Garay & Font, 2013). This 'Triple Bottom Line' is adapted to the Global Reporting Initiative.

This research aims to establish a tool to measure the level of CSR practices implemented in hotels in the Algarve in Portugal and the Costa del Sol in Spain. To do this, a Delphi method was carried out in the regions under study with the participation of two groups of experts. This analysis was based on a quantitative assessment of different CSR practices in tourism and hospitality, structured into a three-dimensional conceptualization of the construct itself (Garay & Font, 2013), and closely linked to the 'Triple Bottom Line' theory.

## 3 | METHODOLOGY

This research focuses on the regions of the Algarve in Portugal and the Costa del Sol in Spain, whose economies are based mainly on tourism. Several points were taken into account when selecting these regions: (1) their positions in the Iberian Peninsula are similar; (2) both are traditional destinations for the tourism European markets (Kayar & Kozak, 2010); (3) they are both at a mature life-cycle stage seeking rejuvenation (Cortés-Jiménez, 2008); and (4) they are nearby destinations. Prideaux (2005) citing McKercher (1998) observed the effect of market access on destination of choice, indicating that the nearest destinations showed a competitive advantage over other products offered. Table 1 shows some basic figures for these regions and their hotel industries in 2012. These figures do not include tourist apartments and rural accommodation.

As the first step in designing a tool to measure the level of CSR implementation in hotels, a literature review was carried out to identify the key CSR practices associated specifically with the hotel industry. From this, we identified the widespread use of three dimensions

**TABLE 1** Impact of the hotel sector in the Algarve and Costa del Sol in 2012 (INE España, 2013; INE Portugal, 2013)

Region	Area (km <sup>2</sup> )	Population	Hotels	Beds	Tourists	Stays/nights	Workers
The Algarve	4,996.8	443,374	258	61,557	2,094,881	9,166,587	9,700
Costa del sol	7,308.46	1,641,098	454	85,142	3,927,585	15,394,534	9,902

to classify CSR practices: environmental, social, and economic (Elkington, 1998; Kakabadse, Rozuel, & Lee-Davies, 2005). This approach was also useful in improving our understanding of CSR (Truscott, Bartlett, & Tywoniak, 2009). Based on this approach and a classification of 32 CSR practices proposed by Garay and Font (2013), a questionnaire was developed for the regions under study in order to quantify the priorities for each of these practices in the management of CSR in the hotel sector. This questionnaire classified and coded 32 CSR practices into the three dimensions mentioned above: environmental (placed on Table 2); social (placed on Table 3), and economic (placed on Table 4).

To quantify the priority placed on the different CSR practices, a methodology based on a Delphi method (Dalkey & Helmer, 1963) was applied. To do this, a selection was made of 16 CSR experts (7 from Portugal and 9 from Spain) with extensive knowledge of the tourism and hospitality sector. This number of experts was considered appropriate because the average error of the group decreases exponentially

**TABLE 2** Environmental practices associated with CSR (Garay & Font, 2013)

Code	Environmental practices
EN 1	Assess the company's environmental impact
EN 2	Engage in energy and water saving
EN 3	Use renewable energy (solar, wind, biomass, etc.)
EN 4	Reduce, reuse, and recycle waste
EN 5	Use ecological products
EN 6	Choose green suppliers
EN 7	Encourage customers and suppliers to save water and/or energy
EN 8	Encourage the consumption of organic products
EN 9	Encourage customers to participate in environmental protection initiatives
EN 10	Encourage clients to respect the environment within the company
EN 11	Encourage clients to respect the natural environment
EN 12	Take actions that contribute to environmental conservation

Note. CSR = Corporate social responsibility; EN = environmental.

**TABLE 3** Social practices associated with CSR (Garay & Font, 2013)

Code	Social practices
So 1	Assess the company's social impact
So 2	Collaborate with social projects and charities
So 3	Promote the protection and conservation of heritage
So 4	Promote the development of local communities
So 5	Promote gender equality
So 6	Non-discrimination between applicants for a job on the grounds of sex, race, nationality, etc.
So 7	Try to provide a good work-life balance for staff
So 8	Choose suppliers who demonstrate their social responsibility
So 9	Encourage customers to contribute to social initiatives and charities
So 10	Actively promote respect for cultural and language traditions
So 11	Adapt facilities for people with disabilities
So 12	Promote civic activities among customers

Note. CSR = Corporate social responsibility; SO = social.

**TABLE 4** Economic practices associated with CSR (Garay & Font, 2013)

Code	Economic practices
EC 1	Assess the company's economic impact
EC 2	Whenever possible choose local staff
EC 3	Pay staff above the industry average
EC 4	Provision of additional benefits for employees
EC 5	Encourage customers to consume/use local products
EC 6	Encourage clients to contribute to charitable activities
EC 7	Select suppliers who contribute to local development
EC 8	Provide training programmes for staff

Note. CSR = Corporate social responsibility; EC = economic.

with an approximate sample size of 17, after which it decreases but at a much smaller rate. Thus, between 15 and 20 experts is sufficiently reliable (Dalkey, 1969; Malla & Zabala, 1978). In order to have a representative selection from different areas (businesses, hospitality-tourism associations, unions, and universities), professional experts with over 10 years of experience in CSR were chosen.

The Delphi method was applied to the final quarter of 2013 and the first quarter of 2014. The experts participated by assessing the priority placed on each of the 32 CSR practices classified into environmental (assigned to Table 2), social (assigned to Table 3), and economic (assigned to Table 4) categories, using a Likert scale (1: 'very low'; 2: 'low'; 3: 'average'; 4: 'high'; 5: 'very high'). The responses were given anonymously to avoid influencing each other's opinions. In successive rounds, as a way of creating consensus, controlled feedback was provided by the research team and distributed to each participant. This showed both their initial answer and the group's responses, obtained through a descriptive statistical analysis. By having access to the median and interquartile range (IQR) defined by the 25<sup>th</sup> and 75<sup>th</sup> percentiles, each expert could see the positioning of his/her response ahead of his/her participation in the next round. As a criterion to finalize the work and promote consensus, it was established that the IQR should be  $\leq 0.5$ , and that the response rate in the range of the median  $\pm 1$  should be greater than 80%.

Next, to verify that the results of the assessment by the two expert groups could be applied to the hotel sector in both countries without the responses of experts in one country influencing the other, the following hypothesis was proposed:

*Ho: The groups of experts from each country have similar views regarding the priority values assigned to the different CSR practices. This general hypothesis is divided into many hypotheses as different CSR practices have been asked to the experts.*

To test this hypothesis, an inferential statistical analysis was carried out with an initial Levene analysis performed to test for equality of variances between groups. The second analysis is based on applying a t-test for equality of means in order to verify the matching views of the two groups regarding the priority values assigned to the different CSR practices. In order to do this, a significance level of  $p < 0.05$  was established, allowing us to verify these hypotheses with a confidence level of 95%.

SPSS V.18 was used for both the descriptive statistical analyses with measures of central tendency and location including mean, median, and quartiles, and the inferential statistical analyses based on Levene's test and the t-test.

To build a tool that would measure the level of CSR implemented and provide verification of the consensus, the weighting of each CSR practice was established on the basis of its values, corresponding to the average priority. This methodology is ideal to check if each of these practices is implemented or not, and to add up the percentages of those performed to quantify the level of CSR implementation in each of the three dimensions: environmental (CSREN), social (CSRSO), and economic (CSREC). Likewise, the product of the values obtained in each dimension would provide an overall value equal to the volume of CSR practices implemented (CSRGLOBAL).

$$CSR_{EN} = \sum_{i=1}^{12} ENi(\%) \quad (1)$$

$$CSR_{SO} = \sum_{i=1}^{12} SOi(\%) \quad (2)$$

$$CSR_{EC} = \sum_{i=1}^8 ECI(\%) \quad (3)$$

$$CSR_{GLOBAL} = CSR_{EN} * CSR_{SO} * CSR_{EC} \quad (4)$$

## 4 | RESULTS

From the start, The descriptive statistical analysis of the variables showed a common view among the experts in both countries. In fact, after the second round of the Delphi method, a high degree of consensus when assessing the priority assigned to the 32 CSR practices considered (IQR  $\leq 0.5$  and over 80% of responses fell within the range of the median value  $\pm 1$ ) (see Tables 5–7).

In the analysis of the 12 CSR practices associated with the environmental dimension (see Table 5), the median values of the experts'

responses show that they assigned a high priority to all practices except EN2 (Engage in energy and water saving), which was given a very high priority. In addition, through the application of the t-test for equality of means, the initial hypothesis was verified with a higher than 95% confidence level, confirming that the groups of experts from each country had similar opinions regarding the priority values assigned to the different CSR practices associated with the environmental dimension. The only case where this hypothesis could not be confirmed was for the first practice in the environmental group: EN1 (Assess the company's environmental impact). However, since there were no major differences in the results of the t-test (Diff Sox  $< | 1 |$ ), the group consensus is considered to be the final result.

Regarding the analysis of the 12 CSR practices associated with the social dimension (see Table 6), the median values of the responses by the experts show that they assigned a high priority to all practices, except practice SO6 (Non-discrimination between applicants for a job on the grounds of sex, race, nationality, etc.) to which a very high priority was assigned. In addition, through the application of the t-test for equality of means, the initial hypothesis was confirmed with a higher than 95% confidence level; the groups of experts from each country had similar opinions regarding the priority assigned to the different CSR practices associated with the social dimension. In this case, this hypothesis could not be confirmed for two of the social practices considered: SO1 (Assess the company's social impact) and SO11 (Adapt facilities for people with disabilities). However, since there were no major differences in the results of the t-test (media diff  $< | 1 |$ ), the group consensus is assumed to be the final result.

Regarding the analysis of the 8 CSR practices associated with the economic dimension (see Table 7), the median values of the responses by the experts varied widely. As in the previous dimensions, the majority of practices were assigned a high priority (median value equal to 4), and one practice was assigned a very high priority (EC8 Provide training programmes for staff). It is also noteworthy that two of the economic CSR practices were assigned a medium priority. These practices are

**TABLE 5** Assessment and analysis of environmental practices associated with CSR

Code	Descriptive statistical analysis										
	Average	Quartile			IQR	% average $\pm 1$	Average confidence interval		Levene test	T-test	
		25%	50%	75%			Inf.	Sup.			
EN 1	4.00	4.00	4.00	4.00	0.00	100%	3.66	4.34	0.518	0.011*	0.76
EN 2	4.50	4.00	5.00	5.00	0.20	88%	4.11	4.89	0.742	0.743	0.13
EN 3	4.00	4.00	4.00	4.00	0.00	100%	3.81	4.19	0.727	0.175	0.25
EN 4	4.44	4.00	4.00	5.00	0.25	100%	4.16	4.71	0.257	0.312	0.27
EN 5	3.94	4.00	4.00	4.00	0.00	100%	3.70	4.17	0.030	0.594	-0.11
EN 6	3.69	3.00	4.00	4.00	0.25	94%	3.22	4.15	0.182	0.312	0.46
EN 7	4.31	4.00	4.00	5.00	0.25	100%	4.06	4.57	0.705	0.851	0.05
EN 8	3.56	3.00	4.00	4.00	0.25	94%	3.23	3.90	0.478	0.962	-0.02
EN 9	3.81	3.00	4.00	4.00	0.25	94%	3.37	4.26	0.224	0.325	0.43
EN 10	4.13	4.00	4.00	4.00	0.00	100%	3.86	4.39	0.120	0.905	-0.03
EN 11	3.81	3.75	4.00	4.00	0.06	94%	3.41	4.21	0.258	0.660	0.17
EN 12	3.94	4.00	4.00	4.00	0.00	94%	3.58	4.30	0.038	0.326	0.40

Note. \*p < 0.05. CSR = Corporate social responsibility; IQR = interquartile range; EN = environmental.



**TABLE 6** Assessment and analysis of social practices associated with CSR

Descriptive statistical analysis											
Code	Average	Quartile			IQR	% average $\pm$ 1	Average confidence interval		Levene test	T-test	
		25%	50%	75%			Inf.	Sup.			
So 1	3.94	3.75	4.00	4.00	0.06	100%	3.58	4.30	0.518	0.004*	0.90
So 2	4.19	4.00	4.00	5.00	0.25	100%	3.84	4.54	0.509	0.329	0.33
So 3	3.69	3.00	4.00	4.00	0.25	94%	3.26	4.11	0.032	0.919	-0.05
So 4	4.00	3.00	4.00	5.00	0.50	100%	3.56	4.44	0.539	0.556	0.25
So 5	3.93	4.00	4.00	4.00	0.00	93%	3.54	4.32	0.041	0.729	-0.11
So 6	4.44	4.00	5.00	5.00	0.20	94%	4.00	4.87	0.281	0.243	-0.49
So 7	4.06	3.75	4.00	5.00	0.31	100%	3.65	4.47	0.299	0.366	0.37
So 8	3.75	3.00	4.00	4.00	0.25	94%	3.34	4.16	0.382	0.149	0.57
So 9	3.81	3.00	4.00	4.00	0.25	94%	3.37	4.26	0.058	0.693	0.17
So 10	3.75	3.75	4.00	4.00	0.06	88%	3.29	4.21	0.020	0.902	0.06
So 11	4.19	4.00	4.00	5.00	0.25	100%	3.84	4.54	0.257	0.006*	0.84
So 12	3.69	3.00	4.00	4.00	0.25	100%	3.43	3.94	0.705	0.851	-0.05

Note. \* $p < 0.05$ . CSR = Corporate social responsibility; IQR = interquartile range; SO = social.

**TABLE 7** Assessment and analysis of economic practices associated with CSR

Descriptive statistical analysis											
Code	Average	Quartile			IQR	% average $\pm$ 1	Average confidence interval		Levene test	T-test	
		25%	50%	75%			Inf.	Sup.			
EC 1	4.19	4.00	4.00	5.00	0.25	100%	3.79	4.59	0.111	0.124	0.59
EC 2	4.00	3.75	4.00	5.00	0.31	94%	3.52	4.48	0.689	0.591	-0.25
EC 3	3.38	3.00	3.00	4.00	0.33	88%	2.90	3.85	0.889	0.453	-0.35
EC 4	3.88	3.75	4.00	4.00	0.06	94%	3.45	4.30	0.283	0.941	0.03
EC 5	3.88	3.75	4.00	4.00	0.06	100%	3.55	4.20	0.299	0.495	-0.22
EC 6	3.56	3.00	3.00	4.00	0.33	88%	3.17	3.95	0.277	0.028*	-0.78
EC 7	3.94	3.00	4.00	4.25	0.31	100%	3.53	4.35	0.473	0.727	0.14
EC 8	4.56	4.00	5.00	5.00	0.20	100%	4.29	4.84	0.906	0.953	-0.02

Note. \* $p < 0.05$ . CSR = Corporate social responsibility; IQR = interquartile range; EC = economic.

EC3 (Pay staff above the industry average) and EC6 (Encourage clients to contribute to charitable activities). Furthermore, through the application of the t-test for equal means, the initial hypothesis was confirmed with a higher than 95% confidence level, verifying that the panels have similar points of view in each country regarding the priority assigned to different CSR practices in the economic dimension. EC6 (Encourage clients to contribute to charitable activities) was the only case where the hypothesis could not be confirmed. However, since there were no major differences in the results of the t-test ( $\text{Diff Sox} < . | 1 |$ ), the group consensus is assumed to be the final result.

Once a consensus had been verified for the priority placed on each CSR practice, a weighting percentage was allocated to each of them based on their median value. The weights for each CSR practice are shown in Table 8.

Finally, the overall result of the level of implementation of CSR practices is given as the product of the values obtained in each of the three dimensions: environmental (CSREN), social (CSRSO), and economic (CSREC). Based on these results, a graphical representation (see Figure 1) provides a three-dimensional perspective of the commitment and preferences regarding CSR for the company or sector analyzed.

## 5 | DISCUSSION

Based on the results, we find that, in the regions being studied, there is agreement that implementing CSR practices in the hotel sector should be a high priority, which is in line with studies carried out in other sectors (Carroll & Shabana, 2010; Cochran, 2007; Duhé, 2009; McWilliams & Siegel, 2001) and in the hotel industry in different parts of the world (Garay & Font, 2013; Kabir, 2011; Kucukusta, Mak, & Chan, 2013; Leonidas, Mary, Theofilos, & Amalia, 2012).

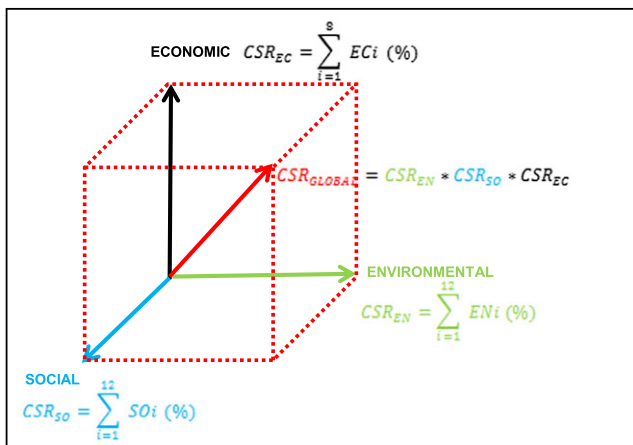
The results showed a high level of consensus when assessing the priority of the different CSR practices considered, with greater overall importance given to environmental and social areas than to economic practices. This has been confirmed in other studies related to the hospitality industry, such as the one by Rodriguez and Armas (2007).

Despite the high level of consistency between the two groups, statistically significant differences were found in the priority assigned to four CSR practices: assess the company's environmental impact; assess the company's social impact; adapt facilities for people with disabilities; and encourage customers to contribute to charitable

**TABLE 8** Percentage weighting of the priority assigned to the CSR practices

Code	Median	ENi (%)	Code	Median	SOi (%)	Code	Median	ECi (%)
EN 1	4.00	8.16%	So 1	4.00	8.16%	EC 1	4.00	12.90%
EN 2	5.00	10.20%	So 2	4.00	8.16%	EC 2	4.00	12.90%
EN 3	4.00	8.16%	So 3	4.00	8.16%	EC 3	3.00	9.68%
EN 4	4.00	8.16%	So 4	4.00	8.16%	EC 4	4.00	12.90%
EN 5	4.00	8.16%	So 5	4.00	8.16%	EC 5	4.00	12.90%
EN 6	4.00	8.16%	So 6	5.00	10.20%	EC 6	3.00	9.68%
EN 7	4.00	8.16%	So 7	4.00	8.16%	EC 7	4.00	12.90%
EN 8	4.00	8.16%	So 8	4.00	8.16%	EC 8	5.00	16.13%
EN 9	4.00	8.16%	So 9	4.00	8.16%			
EN 10	4.00	8.16%	So 10	4.00	8.16%			
EN 11	4.00	8.16%	So 11	4.00	8.16%			
EN 12	4.00	8.16%	So 12	4.00	8.16%			
<b>CSR<sub>EN</sub></b>	<b>49.00</b>	<b>100%</b>	<b>CSR<sub>SO</sub></b>	<b>49.00</b>	<b>100%</b>	<b>CSR<sub>EC</sub></b>	<b>31.00</b>	<b>100%</b>

Note. CSR = Corporate social responsibility; EN = environmental; SO = social; EC = economic.



**FIGURE 1** Three-dimensional representation of the level of implementation of corporate social responsibility (CSR) practices [Colour figure can be viewed at [wileyonlinelibrary.com](http://wileyonlinelibrary.com)]

activities. In the first two, specifically the assessment of the environmental and social impact of business practices, the median values of the results show that both groups give these a high priority. The difference is that experts from Portugal show a greater propensity to give them a medium priority, while in Spain they are given a very high priority, coinciding in this case with the argument for the importance of evaluation, since you cannot properly manage what you cannot measure (Globerson, Globerson, & Frampton, 1991).

Regarding the practice of adapting facilities for people with disabilities, both groups give this a high priority, although in the case of Spain the experts show a greater propensity to give it a very high priority, which could be due to different initiatives and studies supporting the importance and significance of working to improve accessibility in the tourism sector (Darcy, Cameron, & Pegg, 2010; Buhalis, Darcy, & Ambrose, 2012). When looking at the individual testimonies of people who suffer lack of access, undoubtedly much work has yet to be done (Yates, 2007).

In terms of encouraging customers to contribute to charitable activities, although the experts give it a medium priority overall, the

panel in Portugal shows a greater propensity to give it a high priority (Lynn, 2009; Scofidio, 2007). Finding certain discrepancies of this type in a rating system is not surprising as many authors argue that there will be differences in these perspectives on the basis of the specific features of each activity (Whitehouse, 2006) or owing to the different perceptions of the industry's stakeholders of their own CSR practices (Campbell, 2007).

Some of the quantitative results obtained are also of interest. On the one hand, it is worth highlighting three CSR practices that were assigned the highest priority and whose importance is recognized in different studies (Molina-Azorín, Claver-Cortés, Pereira-Moliner, & Tari, 2009): undertaking energy and water saving; non-discrimination between applicants for a job on the basis of sex, race, nationality, etc. (Fuentes-García, Núñez-Tabales, & Veroz-Herradón, 2008); and having training programmes for staff (Caldas, Lacalle, & Carrión, 2012). Each of these practices belongs to a separate CSR dimension: environmental, social, and economic, respectively. On the other hand, attention should be drawn to the fact that only two CSR practices were assessed as a medium priority: pay staff above the industry average; and encourage customers to contribute to charitable activities, both belonging to the economic dimension.

In relation to the model proposed here to measure the degree of implementation of CSR practices in the hospitality industry, as set out in the Introduction, much has been written regarding the difficulty of measuring CSR. This has led researchers to ask whether it is akin to 'Measuring the immeasurable?' (Bell & Morse, 2008; Böhringer & Jochem, 2007; Gjølborg, 2009; Korhonen, 2003). In addition to the difficulty of measuring CSR, investors and other stakeholders sometimes question non-financial information about CSR, that is not homogeneous by companies or countries. Increasingly, companies seek to secure their CSR information by an independent third party to give credibility to it (Braam & Peeters, 2017; Mio & Venturelli, 2013).

However, the proposed tool could be a first step in allowing stakeholders to discover their level of CSR based on the number of practices applied and considering the value and priority of each. The possibility of measuring and comparing the level of implementation of CSR

practices would allow the different stakeholders to develop and promote initiatives that favour the necessary sustainability across three dimensions: environmental, social, and economic (Elkington, 1998).

## 6 | CONCLUSIONS

The priority assigned to the different CSR practices included in the study show a high degree of consensus, meaning that the proposed model for assessing the level of CSR implementation in hotel establishments can be used in both of the regions in the study.

In the hotel sector, the implementation of 30 of the 32 CSR practices included in the study is considered a high or very high priority, reflecting the importance of implementing such practices in hotels.

The three-dimensional perspective provided by the proposed model allows us to quantify the commitment and preferences of the companies or sectors analyzed in relation to CSR practices in three dimensions: environmental, social, and economic. This should encourage the development of initiatives that promote the search for sustainability.

### 6.1 | Managerial implications

The results of this study encourage the development of CSR practices given the benefits that these practices will have.

The first implication is that managers should place great emphasis on the environmental aspects of their CSR programmes. The study shows that although all environmental practices are very well valued by stakeholders, saving energy and water is valued as the most important by experts from both destinations. Since implementing environmental practices can help save hoteliers money, hoteliers in that part of the world will be very interested.

The hotels are already undertaking environmentally beneficial practices. Hoteliers must be aware of which ones have been implemented and which ones can be newly implemented. Some of the actions to be developed involve saving money (e.g. saving energy and water); this can be achieved by changing hotel facilities to less environmentally damaging ones. In addition, environmental impact should be a criterion when choosing a supplier; choosing green suppliers and ecological products and communicating this practice to the client includes clients in the conservation of the environment during their stay in the hotel.

In addition, given the impact that CSR practices have on society, companies should apply them. We encourage companies to collaborate with social projects in the local area and adapt their facilities to accommodate the disabled. If a hotelier is able to go beyond minimum legal obligations, customers may respond positively. Implementing good staff practices in terms of equality and non-discrimination will also be crucial.

Measuring the economic impact is essential for the hotelier to know the explicit cost or saving of each action. Research demonstrates the importance of encouraging customers to consume local products. Following this reasoning, hoteliers should select suppliers who contribute to local development and provide training programmes for staff.

### 6.2 | Policymakers' implications

Since there are no significant differences in CSR in the Algarve and Costa del Sol, politicians from both destinations can learn much about its successful implementation. Given the importance of a strategy aimed at sustainable development, policymakers should facilitate these efforts and could consider creating incentives for hotels that apply CSR actions. Other encouraging policies include creating development agencies, collaborating with some NGOs, creating brands by combining local products, and supporting the implementation of measures that increase the transparency of social and environmental conditions at production sites and the characteristics of the product.

### 6.3 | Future research lines

The first proposed area of further research is to measure the level of CSR implemented in hotel establishments in the Algarve (Portugal) and the Costa del Sol (Spain) regions by applying the model outlined in this research. The second proposed area is to optimize the model, incorporating a new variable that can assess the degree of compliance with each of these practices. This proposal could be very complex and would depend on the circumstances of each case analyzed.

### 6.4 | Limitations

The high degree of consensus found in this research could be due to common characteristics and circumstances across the regions under study, so the application of the model to other regions may require changes to reflect the specific features of each sector of activity [Whitehouse, 2006 settings] or the different perceptions of the stakeholders about CSR practices (Campbell, 2007).

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