



# Article Environmental Sustainability Strategies for Smaller Companies in the Hotel Industry: Doing the Right Thing or Doing Things Right?

Maria de Lurdes Calisto <sup>1</sup>,\*, Jorge Umbelino <sup>1</sup>, Ana Gonçalves <sup>2</sup> and Cláudia Viegas <sup>3</sup>

- <sup>1</sup> CiTUR—Centre for Tourism Research, Development and Innovation, Estoril Higher Institute for Tourism and Hotel Studies, 2769 Estoril, Portugal; jorge.umbelino@eshte.pt
- <sup>2</sup> Centre for Geographical Studies (IGOT-ULisboa), Estoril Higher Institute for Tourism and Hotel Studies, 2769 Estoril, Portugal; ana.goncalves@eshte.pt
- <sup>3</sup> CiTUR—Centre for Tourism Research, Development and Innovation, ESTeSL—Escola Superior de Tecnologia da Saúde, Instituto Politécnico de Lisboa, 1990 Lisbon, Portugal; claudia.viegas@estesl.ipl.pt
- \* Correspondence: lurdes.calisto@eshte.pt

Abstract: The connection between tourism and nature justifies the environmental concerns from tourism agents, namely global hotel chains. This paper explores the differences between smaller hotel chains and their larger global counterparts regarding environmentally sustainable practices. The research approach is qualitative, based on the analysis of 40 company websites and in-depth interviews with 18 entrepreneurs and executives. Results suggest that environmental issues are, for most companies, not a response to societal challenges ('doing the right thing'), but a response to owners' concerns ('doing things right'). Hotel chains develop environmental sustainability practices, mainly for cost-reduction purposes, accommodating the owners' demands for efficiency. Notwithstanding, there are differences according to the chain's size. Smaller companies are less prone to adopt environmental practices and to invest in communicating them than global chains. Concerning sustainability in the hotel industry, most studies focus on specific topics and discussions. A more holistic approach to sustainability to establish a deeper understanding of sustainable business decisions in the hotel sector is scarce in the literature. This paper addresses this gap by exploring the strategic reasons behind the sustainable practices of hotel companies, namely smaller ones. Managerial implications of the results are also derived in this paper.

Keywords: tourism; hospitality; hotel; SMEs; entrepreneurship; sustainability

# 1. Introduction

Tourism is usually recognised as a predator of natural resources. This idea stems from the fact that tourism practices do not correspond to essential consuming acts. Additionally, by definition, they involve travelling, sometimes long-haul, and are often focused on the 'best' (and sometimes the most exotic) environments, fragile to the aggression caused by intensive human use [1]. The treasured experiences that tourism aims to provide depend, among other aspects, upon environmental quality. In some cases, this dependence is justified by the natural resources that compose the tourism product itself. In other cases, by their fundamental presence in an environment of well-being. The perception of this umbilical connection has come to justify tourism agents' reasons to show environmental concerns in alignment with the principles of the circular economy.

These concerns have been equated with companies' environmental responsibility, based on the belief that companies should incorporate, into their mission and strategies, ways to contribute to the environment, to society as a whole, and with locally-oriented innovative solutions while generating long-term profit, thus creating a balance among environmental, social, and economic aspects. However, service providers, including tourism agents, have been considered slower in responding to environmental pressures



Citation: Calisto, M.d.L.; Umbelino, J.; Gonçalves, A.; Viegas, C. Environmental Sustainability Strategies for Smaller Companies in the Hotel Industry: Doing the Right Thing or Doing Things Right? *Sustainability* **2021**, *13*, 10380. https://doi.org/ 10.3390/su131810380

Academic Editor: Anna Mazzi

Received: 3 August 2021 Accepted: 12 September 2021 Published: 17 September 2021

**Publisher's Note:** MDPI stays neutral with regard to jurisdictional claims in published maps and institutional affiliations.



**Copyright:** © 2021 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (https:// creativecommons.org/licenses/by/ 4.0/). and the swift and increasing depletion of natural resources. This is the case with the hotel industry [2], even though financial performance has been considered one of the advantages for hotels applying environmental management, due to reduced operating costs, increased demand from customers, and improved hotel image [3].

According to Kim et al. [4], most studies relating to the hotel industry focus on specific topics and discussions, such as sustainability management, energy conservation, and sustainability education in hotel properties. A more holistic approach to sustainability to establish a deeper understanding of sustainable business decisions in the hotel sector is scarce in the literature, thus presenting a fertile arena for renewed insights and theoretical appraisals. Moreover, as suggested by Jones et al. [5] (p. 42), "the vast majority of the reporting and research on sustainability within the hospitality industry has been initially focused on the major players in the sector, and it is important to recognize that much less is known about it, and how, the smaller companies, operators, and individuals who make a significant contribution to consumer provision within the industry are addressing sustainability".

Therefore, in the context of the growing interest in sustainability within the hospitality industry that transcends major players, a pertinent question arises: how committed are smaller hotel companies to environmental sustainability when compared to larger ones?

This paper aims to explore the difference between smaller hotel chains and their larger global counterparts regarding environmentally sustainable practices. Specifically, the goals of the study are: (1) to identify the environmentally sustainable practices of hotel companies; (2) to identify the motives behind those practices; (3) to identify how companies communicate those practices; and (4) to analyse differences between smaller hotel companies and global larger ones, in terms of sustainability strategies. The concept of 'smaller hotel companies' advanced in this article relate, not exclusively, to the chain dimension, but to the methodological options adopted in this study, to be explained later.

This paper brings relevant theoretical and managerial implications to the forefront. From an academic standpoint, the authors seek to bridge a gap in hospitality and sustainability studies by deepening into the reasons that might drive hotel chains, namely smaller ones, to implement environmentally sustainable practices. From a managerial viewpoint, it identifies the hotel companies' primary sustainable practices, providing a valuable resource for benchmarking purposes, and expresses concerns that hotel managers should consider.

The paper begins by analysing the relevant literature on how sustainability has become a corporate concern (Section 2.1), followed by the state-of-the-art environmental sustainability literature in the hotel industry (Section 2.2). The methodology is explained in Section 3, where the research context and design are explained in detail. Results are presented and discussed in Sections 4 and 5. The paper ends by presenting the study's conclusions and theoretical and managerial implications (Section 6), as well as the limitations and lines for future research (Section 7).

#### 2. Literature Review

#### 2.1. The Rise of Sustainability as a Corporate Concern

The idea of a development model with intergenerational respect as a guideline not allowing the actual consumption of resources that are a legitimate expectation for future generations—is not a new fact (The following saying is assigned to an African origin: "The land is not an inheritance from our parents but a loan from our children."). Du Pisani [6] (p. 87) describes how the idea of sustainability evolved:

"[...] the roots of the concept of sustainability can be traced back to ancient times, but that population growth, increases in consumption after the Industrial Revolution, and the danger that crucial resources such as wood, coal and oil could be depleted boosted awareness of the need to use resources in a sustainable way. Fears that present and future generations might not be able to maintain their living standards stimulated mode of thinking that would inform discourses which prepared the way for the emergence and global adoption of sustainable development."

However, the formal recognition of sustainability as a concept, and the disclosure of its expression, are often associated with the report *Our Common Future*, also known as the *Brundtland Report*, produced in 1987 by the United Nations World Commission on Environment and Development [7].

The concept of sustainability has its origins in a clear ecological root, in the sense that its primary driver was the management of natural resources. This results from a growing concern about climate change, ozone layer depletion, the greenhouse effect, forest management, or the consumption of non-renewable energy sources. Following this first approach, the awareness that human actions have integrated dynamics that do not allow individualising only one dimension in the scope of sustainability (in this case, the management of natural resources) fostered a more complex perspective on sustainability. Nowadays, this perspective also includes sociocultural and economic dimensions [1], which should be understood from a balanced perspective.

From a managerial perspective, there are different theoretical approaches to sustainability. Two of the most commonly discussed in the literature are the sustainable development (SD) theory [8] and the stakeholder theory [9]. In the first case, sustainability is considered a multidimensional construct that equally emphasises companies' economic, social, and environmental responsibilities. These three dimensions are referred to as the triple bottom-line of the company [10]. Therefore, the SD theory is concerned with the relationship between organisations and society in general terms. The stakeholder theory is more concerned with strategically managing the relationship between the company and its stakeholders [11], defining stakeholders as those groups or individuals who can affect or are affected by the achievement of the company's objectives or those actors with a direct or indirect interest in the company [9].

Some scholars argue that the SD and the stakeholder theories are, in fact, related concepts. Both ideas have been combined in the definitions of sustainability by several scholars [8–13] and international institutions [14,15]. In fact, from a business management literature standpoint, the SD and the stakeholder theories and several other related approaches all converge into the overarching construct of corporate social responsibility (CSR). According to Garriga and Melé [16] (p. 65), all CSR theories are concerned with "four main aspects: (1) meeting objectives that produce long-term profits, (2) using business power in a responsible way, (3) integrating social demands, and (4) contributing to a good society by doing what is ethically correct". In other words, CSR implies that companies have to justify their existence to society and not just to their owners, thus feeding the circularity of the economy.

This assumption is not, however, accepted by every scholar in the field of business management. Some consider that CSR undermines the idea of a free-market economy [17,18]. The underlying argument behind these criticisms is that regulations and restrictions on corporate activity would be counterproductive. They would limit companies' competitiveness [18] and their ability to contribute de facto to society by creating jobs and creating value through better products and services. However, most agree with CSR's assumption that companies should incorporate in their strategies measures to contribute to society while generating long-term profit for its owners. This idea seems to hold for the hotel industry since corporate strategic initiatives focusing on improving relationships with stakeholders have become essential for tourism companies [19]. An increasing number of hotels are participating in socially responsible activities [20] by directly involving communities or contributing to the development of their well-being.

From the field of CSR stemmed a stream of research concerned with the environmental challenges of managing organisations. The origin of this stream is usually linked to the 1995 *Academy of Management Review* publication of the special issue "Ecologically Sustainable Organisations". Since then, many reviews related to organisations and the environment have been published [21–23].

The idea of environmental sustainability and business is somehow paradoxical. On the one hand, environmental sustainability has often been associated with a competitive advantage [24,25]. On the other hand, businesses are increasingly expected to commit to environmental sustainability strategies because of rising public pressure [26,27] and not potential economic gains. A similar paradox can be found in tourism. On the one hand, tourism is an industry that depends upon the natural environment [28]. On the other hand, the impact of tourism on natural resources has also become a concern [29]. Tourism generates much more negative environmental impacts than the public perceives [30]. Therefore, tourism organisations face a dilemma; they need to protect the environment *for* tourism and *from* tourism. This idea applies significantly to the hotel industry.

#### 2.2. Environmental Sustainability and the Hotel Industry

The treasured experiences that tourism aims to provide depend, among other aspects, upon environmental quality. In some cases, this dependence is justified by the natural resources that build the tourist product itself. In other cases, by their fundamental presence in an environment of well-being. The perception of this umbilical connection has come to justify why tourism agents have early shown significant concerns about environmental protection and climate change. In 1980, some years before the global recognition of the sustainability concept, this issue was already present in the *Manila Declaration*, adopted at the end of a General Assembly of the United Nations World Tourism Organization [31].

That UNWTO declaration did not immediately translate into business practice. As suggested by Cavagnaro and Gehrels [32] (p. 181), "the hospitality industry is not considered to be one of the most sustainability aware sectors." However, some years ago, environmental protection has witnessed a new cycle among tourism stakeholders, particularly among hospitality agents [33]. From a period of difficulties in absorbing a discourse of ethics and socially correctness, but economically dubious, the *green cause* is now interpreted as a means to reduce costs. Sound environmental practices are usually presented as cost-saving 'win–win' scenarios [34] and a way to enhance hotels' efficiency [35].

The green cause has also been seen as a marketing asset, resulting from the growth in the number of more informed consumers, impacting their purchasing decisions. Foris et al. [36] stress that hotel customers are paying additional attention to sustainability issues, and therefore a growing number of hotels are communicating these practices, namely through social media. However, those authors also stress the need for hotel companies to improve their communication efforts, namely in booking platforms. Moves towards sustainable marketing have been characterised by Hamilton [37] (pp. 573–574) as "shifting consciousness" towards "what is best described as green consumerism". Jones et al. [5] (p. 37) argue that the concept of sustainability in the hospitality industry "provides a teasing paradox" because the sector increasingly deploys environmental practices while promoting "conspicuous consumption [ ... ] which is the antithesis of sustainability". This approach based on demand is not seen with equal intensity in all markets, but it tends to be interpreted as a future guideline. Notwithstanding the benefits of good environmental practices in what relates to cost reduction, these do not have to be advertised, and the pretensions of alignment with the new trends of demand are the real track for businesses' communication processes.

According to Bagur-Femenías et al. [38], the adoption of sustainable management practices by tourism and hospitality businesses has increased, driven by the awareness that sustainability contributes to establishing a closer relationship between companies and clients, not to mention its impacts on competitiveness and economic performance. Other studies, however, such as a recent work by Khatter et al. [39], conclude that owners and shareholders are the biggest influencers for hotel companies' environmentally sustainable policies and practices. Despite eventually contradictory results, the implementation of the concept of sustainability in hospitality has been the focus of researchers in recent years, especially in terms of best practice analysis using a case study approach.

Most of these practices are discernible in the Global North countries and deal with environmental concerns such as green marketing, eco-labelling, certification, and environmental management [40,41]. Studies also focus on understanding sustainability-related factors and economic performance, customer relationships, and cost-savings [42,43]. Case

study examples include the Scandic hotel group, both in terms of environmentally sustainable policies [44] and ethics and corporate social responsibility [45] or the corporate environmentalism of the Hilton group in Continental Europe through the Hilton *We Care!* Program conducted between 2006 and 2008 [46]. Other studies, on the other hand, include the analysis of the adoption of sustainable practices and "corporate citizenship" by hospitality entrepreneurs in specific local contexts in various parts of the globe, such as Evritania [47], Madrid [38], Guernsey [48], and Taiwan [49], and acknowledge different entrepreneurs' perceptions in implementing sustainable practices and in understanding sustainable entrepreneurship as a competitive opportunity [50]. Abdou et al. [51] studied how managers responsible for sustainability management in certified hotels perceived the hotel's contribution to achieving UN's sustainable development goals. A recent case study in Portugal [52] contends "that the adoption of environmental practices can be considered an investment rather than a one-off cost" (p. 15) and highlights that this idea might reduce managers' reluctance to adopt such measures. In the case studied, the environmental strategy is considered a key factor for the hotel's long-term competitiveness.

Few authors have focused on the measurement of sustainability. Some of the exceptions are Pérez and del Bosque's [53] and Abokhamis Mousavi et al. [54] work. Pérez and del Bosque's [53] propose indicators concerning environmental sustainability from stakeholders' perspectives. Abokhamis Mousavi et al. [54], on the other hand, develop a sustainable hotel building model for measuring the sustainability of hotels in Northern Cyprus, considering environmental, economic, and socio-cultural aspects.

Horng et al. [55] highlight how hotel managers can achieve sustainability through service innovation. These scholars suggest that hotel managers may use sustainable service innovations to improve their competitiveness and long-term profits.

Other scholars have studied how sustainability serves hotels' marketing purposes. Jones et al. [56] reviewed how ten of the most renowned hotel chains worldwide (i.e., Marriott, Best Western, Hyatt, Iberostar, Hilton, Relais & Chateaux, Ramada, Holiday Inn, Ritz Carlton, and Jumeirah) communicate their approach to sustainability through their websites. Similarly, Hsieh [57] has conducted a study in which she analysed the content displayed on the top 50 hotel companies' websites regarding environmental management policies and practices. Her findings show that hotel groups such as Wyndham, IHG, Accor, Whitbread, Hyatt, Rezidor, Sol Melia, TUI, and Scandic conveyed more information about their environmental practices than other companies, which suggest their commitment to environmental sustainability. Indeed, and as Mihalic et al. [58] argued, the primary benefits associated with the adoption of sustainable practices in hospitality seem to resonate with economic and marketing indicators, such as profitability and customer satisfaction.

Most of the studies mentioned in this section reveal how committed larger multinational companies are to environmental practices, yet less is known about smaller hotel companies.

#### 3. Methodology

#### 3.1. Research Context

This study focuses on the hotel industry of a European Union country, Portugal, to compare smaller local chains with larger global ones operating in the same region. The scientific reason to select Portugal as the context for this empirical study is two-fold. Firstly, in 2019, Portugal was the 12th most competitive tourism destination globally and ranked 1st in tourism infrastructure [59]. Secondly, a substantial part of overnight stays in the country is in hotels, generating more than EUR 4 billion in total revenues (source: Travel BI by Turismo de Portugal, 2020 at https://travelbi.turismodeportugal.pt/en-us/Pages/Home.aspx, accessed on 9 July 2021). However, because of the country's small size, most national hotel companies are small compared to the global chains operating in the country.

The lodging industry is rather heterogeneous in Portugal, ranging from international hotel chains run by professional managers to other accommodation forms—mostly family businesses, run by entrepreneurs that often have no formal education or training in hotel management. The study focused on 3- to 5-star hotel chains with at least three hotel units

to deal with this complexity. Those are most likely the hotel companies with a larger ecological footprint and benefit the most from sustainable practices.

#### 3.2. Research Design

The methodology used followed two steps:

Step 1—analysis of websites.

In the first step, the hotel websites were content analysed to assess what these companies communicate regarding their environmental practices. The main websites of the companies were thoroughly analysed to check for information on how the hotel company applied, or not, 13 sustainable practices, following Pérez and del Bosque's [53] proposal. Websites are considered an interesting research tool because there are 4.66 million internet users worldwide [60], and websites are part of any company's overall marketing strategy [61]. This relevance of websites for marketing is also the case in the hospitality industry, due to the industry's ability to reach customers worldwide and address the needs of each target market [62]. Websites, and other digital platforms, have already been used for similar purposes by other researchers in the hospitality literature [36,57].

Step 2—interviews with hotel entrepreneurs and top executives.

In the second step of our research, interviews were conducted with entrepreneurs and top executives of a sample of hotel chains to better understand a hotel company's reasons for implementing environmental sustainability practices and the motivations and means to communicate them to the public.

These two steps will be detailed further in the following subsections.

## 3.2.1. Step 1

A total of 40 hotel chains, with three or more hotel units of 3- to 5-stars, have been identified on the Turismo de Portugal's National Register of Tourism Enterprises (*Registo Nacional de Empreendimentos Turisticos*) (available at https://registos.turismodeportugal.pt/accessed on 9 July 2021). These 40 companies constitute the whole population, considering the criteria defined. The majority of the companies (31) have mostly Portuguese-owned capital, and nine are global chains. The analysis focuses on hotel companies, not on individual hotels. Many of these companies have units in all classifications (3, 4, and 5-stars). Five-star hotels represent approximately 22% of the total 286 hotel units managed by the 40 hotel companies.

In this first step, Pérez and del Bosque's [53] proposed indicators concerning environmental sustainability from stakeholders' perspective were used to assessing the information companies provide on their websites regarding their environmental policies and practices. Table 1 describes the 13 indicators used to score each hotel company's environmentally sustainable practices, according to the data retrieved from their websites. Each website was analysed by two researchers independently for content analysis purposes. Before initiating the task, researchers had two meetings to agree on the website approaches and the interpretation of the 13 indicators. Researchers would mark each indicator with one (1) point in case information regarding that indicator was available on the website, or zero (0) if it was not. For example, if in the analysis of a website, the researchers found reference to sustainability in the company's mission declaration, this would translate into a score of 1 in indicator I-9 (see Table 1), or if no information was available regarding how the company develops employee sustainability awareness, the hotel would score 0 in indicator I-5.

After the separate analysis by both researchers, notes were compared. The inter-research agreement was higher than 95% in every case, an acceptable result [63]. Where differences were identified, both researchers reviewed the website together to reach an agreement.

Statistical analysis was performed, calculating the total score for each hotel and frequencies for each score. For comparison purposes, using the Mann–Whitney test, data were also analysed divided into two groups—Portuguese (31) and international (nine) chains.

Stakeholder	Sustainability Information	Description				
Customers	I-1. Environmental awareness	The hotel company motivates guests towards environmental practices.				
Customers	I-2. Information accessibility	Environmental information is easily accessible to guests.				
Suppliers	I-3. Sustainability promotion	The hotel company motivates suppliers towards environmental practices.				
Suppliers	I-4. Environmental impact	The hotel company motivates suppliers to measure their environmental impact.				
Employees	I-5. Environmental awareness	The hotel company motivates employees towards environmental practices.				
Shareholders	I-6. Environmental awareness	Owners are environmentally aware.				
	I-7. Citizenship and philanthropy	The hotel company shows genuine interest in good citizenship towards the environment.				
Society	I-8. R&D budget	The hotel company contributes/invests in environmental R&D.				
	I-9. Foundation	Paying forward to society is a founding principle of the company.				
	I-10. Landscape protection	The hotel company has practices towards landscape protection.				
Environment	I-11. Protection of fauna and flora	The hotel company has practices towards fauna or flora protection.				
	I-12. Climate change	The hotel has practices related to climate change.				
	I-13. Environmental guidelines	The hotel company established environmental guidelines.				

Table 1. Indicators of environmental practices by stakeholder.

Source: Adapted [53].

#### 3.2.2. Step 2

From a total of 40 hotel chains studied in the first step, it was possible to obtain the direct contact of approximately 30 entrepreneurs and top executives, 18 of whom agreed to be interviewed. This convenience sample represents 45% of the population. It includes Portuguese and international chains, small and large-sized groups, and chains that received higher and lower scores in the first step of the research. Table 2 identifies the job title of the respondents. As not all interviewees have permitted to identify the company, companies' names were coded.

Interviewees were informed of the study's objective and gave consent to the digital recording of the interview for later transcription. On average, each interview had a duration of 30 minutes.

Table 2. Interviewees' job position (step 2).

Hotel Companies	Interviewee Job Position				
H3; H4; H12; H16; H17	Chief Executive Officer (CEO)/entrepreneur				
H1; H14	Environmental director/manager				
H2; H6; H8; H11; H13; H15	Environmental/quality director/manager				
H5; H7; H9; H10; H18	Hotel manager/entrepreneur				

A semi-structured guide supported the interviews with seven open-ended questions. Questions were chosen considering the two stages when hotel companies make sustainability decisions: project/construction and operation phases. Furthermore, companies might have diverse reasons to address environmental issues. These reasons might be related to financial performance [34] or the relationship with stakeholders [19]. Finally, considering that marketing might be one of those reasons [58], it is essential to learn how these companies communicate their environmentally sustainable practices. The questions concerned the following topics: (1) environmental sustainability issues within the tourism context; (2) the company's main environmental sustainability measures in the project/construction phase; (3) reasons to implement those measures; (4) the company's primary environmental sustainability practices concerning operations implemented over the previous three years; (5) aims of those practices; (6) potential disadvantages of environmental sustainability practices; and, (7) reasons for hotel companies generally presenting insufficient information on their websites regarding sustainable practices (this last topic was included in the interview guide, to clarify the findings of the first step of the research that will be detailed in the Results section).

#### 4. Results

#### 4.1. Website Information on Environmental Sustainability

Scores per hotel chain are presented in Table A1 (Appendix A). Only one hotel chain, a larger global company, scored the maximum (13). Eight other hotel chains scored eight or more. Of these eight, four were international chains. One can also observe that more than half of the chains (24) scored zero, which means that no information concerning environmental practices was found on the company websites. Of these 24 companies, only four were international.

Figure 1, in the form of a boxplot, better illustrates the difference between Portuguese and international chains. Looking at the upper quartile, we observe that 25% of Portuguese chains (P) scored four or more, while 25% of international chains (I) scored 10 or more. Another relevant observation is that international companies either scored zero or eight, with no scores from one to seven. This means they either had no concern about sustainability practices (or, at least, they did not communicate them) or had a nearly total commitment. Portuguese hotel chains showed a more significant dispersion in terms of engagement towards these practices, having companies that scored two, three, four, five, and six points, but also 10 or 11. The mean value for Portuguese companies was 2.5 and for international companies, 5.7. A total of 58% of Portuguese companies scored zero, and only 33% scored four or above, with a maximum value of 11, whereas 44% of international companies scored a zero, but 56% scored eight or more, with a maximum of 13. Differences between the two groups' mean scores did not have significant statistical relevance (Mann-Whitney test, p = 0.15). However, these results suggest that international hotel chains based in Portugal tend to show more concerns about environmental sustainability issues and/or communicate them more on their websites than their Portuguese counterparts, smaller companies.

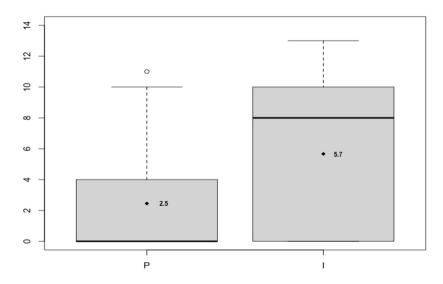


Figure 1. Boxplot of scores for Portuguese (P) and international (I) hotel companies.

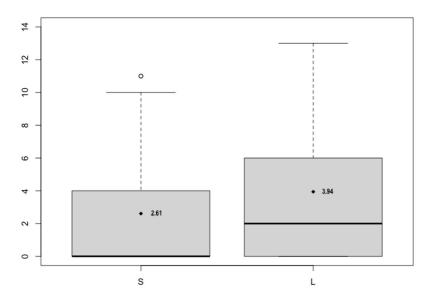


Figure 2 illustrates the difference between smaller companies (fewer establishments) and chains with a higher number of establishments.

Figure 2. Boxplot of scores for smaller (S) and larger (L) hotel chains.

The cut-off point was five establishments, as this was the median result, with 23 chains being considered smaller (less than five establishments) and 17 larger (five or more establishments). Regarding the upper quartile, 25% of the smaller chains scored four or more, while 25% of the larger chains scored six or more. In the lowest quartiles, we had 65% of the small chains with zero and 41% of the larger ones that also scored zero. The mean value for smaller chains was 2.6 and for the larger ones was 3.9. Differences between the larger and the smaller chains did not have significant statistical relevance (Wilcoxon test, p = 0.22). Once again, results suggest that larger hotel chains based in Portugal tend to show more concern towards environmental sustainability issues and/or communicate those practices more than smaller companies.

A table showing each company's compliance with each of the 13 indicators is presented in Table A2 (Appendix B). One can see that the indicators in which more companies scored 1 were I-13 (the hotel company established environmental guidelines, where 15 companies complied), I-7 (the hotel company showed genuine interest in good citizenship towards the environment, where 14 companies scored 1), and I-5 (the hotel company motivated employees towards environmental practices, in which 13 companies scored 1). There are three other indicators with which few companies complied with: I-8 (the hotel company contributed/invested in environmental R&D; four companies), I-10 (the hotel company followed practices related to landscape protection; six companies), and I-12 (the hotel had practices related to climate change, where only seven out of the 40 hotel companies claimed to have any actions).

#### 4.2. Environmental Sustainability Practices

The global results of the interviews are presented in this section. As previously mentioned, the interview comprised seven topics. Concerning the first question related to the importance of sustainability in tourism, interviewees distinguished between the concern for customers and the importance for hotel companies. Five interviewees (H4, H7, H12, H13, H17) mentioned that sustainability was essential for tourists, explicitly referring to the younger and most informed customers and the corporate segments as more concerned with environmental issues. Eight interviewees also considered that sustainability issues were market-dependent (H2, H3, H6, H8, H9, H10, H11, H13) but stated that, in general, it was not a critical factor in the guests' purchasing decision. These are all Portuguese companies. None of the interviewees clearly stated it was not important at all. Despite that,

one interviewee (H14) considered that tourists value sustainability as a general idea, but not the good practices that affect them.

"... guests are not yet willing to pay more for this kind of service neither accept a «lower» service level because of that [...] One cannot sacrifice the client's comfort. They do not accept it. It is harder to reduce water consumption because guests disapprove of it. It is easier to act at the back-office but harder to do the same in the clients' areas" (The transcription of the interviews consists of a translation from Portuguese to English by the authors of this article).

Another executive (H2) stated that "It is always presented to the guests as an option. Sometimes they tend not to accept that linen is changed less often". There is also the opposite reaction stated by another interviewee (H10). They had the experience of guests being invited to reduce the frequency of the exchange of towels and bedsheets, and the result was the increase in laundry costs. In terms of the importance for companies, most agree (mainly smaller Portuguese chains) that this is a welcomed social construct but not yet a success factor in the industry.

Regarding the second question, related to sustainable practices in the construction phase, interviewees generally agree that much can be done in new hotel projects. Still, there are limitations when it comes to old historic buildings referring to problems with rehabilitation. Two executives (H4, H8) mentioned that sustainability issues are difficult for their hotels due to their historic buildings. Nevertheless, it was also stated that one of those units received a certification award, which means it is possible to reduce energy costs and implement some sustainability features in historical buildings. This feeling is also shared by another company (H11). This manager also mentions that the existing legal framework constrains companies in terms of heritage preservation. A legal framework that, in their opinion, is, in many cases, obsolete. This interviewee states that "not being able to implement sustainability measures [in historical buildings] is not only bad for sustainability issues, but also for the business, because it increases costs, generating less profit and impacting on jobs and society in general."

Considering the types of sustainable options companies make in the construction phase, two main types emerged from the interviews. The most common measure is reducing energy consumption (n = 9) using solar panels, low consumption lighting, and air conditioning specifications. The second is the minimisation of water consumption (n = 8), mainly through flow reduction systems in taps. Besides these two measures, others include waste management and staff training.

Answering the third question, interviewees presented the reasons to implement sustainable options in the project/construction phase. Fourteen (14) entrepreneurs and top executives clearly stated the impact on cost reduction as the primary motive. As a way to achieve product differentiation, environmental sustainability is mentioned only by one manager from an international chain (H7). Referring again to interventions on old buildings, H4 states that these have long payback periods, usually no less than five years. Another problem with implementing such actions is the lost opportunity to sell the rooms under intervention, as their occupancy rate is usually high. For these hotels in historic buildings, sustainability is not an argument to attract clients. Because of the building's age, some practices are impossible to implement. Therefore, it is not wise to hoist a flag of sustainability because, on the one hand, expectations would be too high. On the other hand, some guests could fear the potential damages in historic buildings derived from sustainability interventions.

Regarding the implementation of sustainable practices in the previous three years of operation, the most common types of measures are very similar to those of the project/construction phase. Some measures are related to reducing energy consumption (n = 15), such as insolation, low consumption lighting, and air coditioning specifications. Other measures focus on minimising water consumption (n = 10), mainly flow reduction systems in taps. A broad spectrum of other measures put in practice is also mentioned, such as acoustic insolation (H4, H3), inviting guests to reuse towels and sheets to reduce laundry efforts (H7), reduced printing (H12), preferring local suppliers (H9, H11), and educating staff on sustainability (H15). In the operation phase (Guideline 5 of the interviews), motivations are similar to the ones in the construction phase, with 14 interviewees mentioning cost reduction as the main reason and ten (10) referring purposes related to image or product differentiation, but clearly stating that this is a secondary aspect.

Regarding the disadvantages of environmental sustainability practices (Guideline 6), more companies identify it as a disadvantage than those that do not. Eight interviewees stated there are none, but six managers pointed out a trade-off (for guests) between sustainability and comfort or quality. Three managers mentioned the long payback periods of the investment. When it comes to the trade-off between quality and sustainability, one of the executives (H4) refers that "99.5% of the clients appreciate good environmental practices, but they have their comfort as a red line not to be crossed". Another one (H8) stated that "in some cases (although not that many), clients complain about the 'poor quality' of the service (for instance, water pressure)." The same interviewee referred that this is something that has changed over time, due to a change in guests' perspectives. Noticeably, two companies (H1, H17) mention that a hotel that advertises good environmental practices is more exposed to environmental groups, especially the most extreme ones. One of the chains has an interesting perspective on the incentives for sustainability practices, stating that the authorities should reward those who comply instead of penalising those who do not (H17).

The next and final question was how these sustainable practices are communicated and why one may consider the generally poor information about this topic on websites of the hotel chains operating in Portugal. The results suggest that either no relevant practices exist to be advertised or hotel entrepreneurs and top executives do not consider them pertinent to communicate. Hotels prefer to communicate these practices directly at the hotel, where it is deemed to impact guests. Moreover, some hotel companies (H11, H15, H17) clearly state that websites are mainly selling tools. Again, this idea suggests that these companies' environmental practices are much more a question of operational efficiency/cost reduction than a marketing issue, let alone a founding principle.

### 5. Discussion

In this study, we set out to answer the question 'how committed are smaller hotel companies to environmental sustainability when compared to larger ones?' Results suggest that hotels are committed to environmental sustainability as an efficiency-maximising tool, which is consistent with other scholars' perspectives, such as Revell and Blackburn [34], Kularatne et al. [35], Cvelbar and Dwyer [42], Hsieh [57], and Khatter et al. [39]. The primary practices adopted, related to energy (air conditioning and lighting), and water savings, are similar to those found in other contexts, such as Bruns-Smith et al. [64]. From a corporate strategy point of view, these practices are more associated with cost reduction and efficiency than product differentiation. Based on the case study by Pereira et al. [52], the cost reduction may be as high as 40%. As mentioned, Kularatne et al. [35] also found efficiency gains resulting from sustainable practices, although with contradictory results concerning gains from reduced water consumption.

The hotels studied developed cost reduction-oriented practices both in the construction and the operation phases. In the case of historic buildings, however, hotel companies face higher challenges in implementing such practices. These challenges result from the physical characteristics of those buildings and regulations that companies have to comply with for historic buildings. Although the hotel managers in this study did not mention the role of construction companies in this process, other scholars, such as Revell and Blackburn [34], have highlighted how architects and construction companies should be at the forefront of sustainable options in the construction/repurposing of buildings for hotels.

Sustainability differentiation strategies that involve legitimising their activities gaining the trust and meeting the expectations of stakeholders and the public—prove to be more of a challenge within the industry. Punitha and Rasdi [65] arrived at similar results. Revell and Blackburn [34] also concluded that sustainability-demanding customers are still a niche that may not economically justify the investment needed for this type of differentiation. We should also consider that most small companies are limited to what they can achieve, as stressed by King et al. [66], and experienced tourism entrepreneurs tend to be resistant to change and innovation, as argued by Akrivos and Panayiotis [47].

Additionally, our results suggest that despite the general public discourse about the importance of sustainable practices, some customers are unwilling to accept less (quality, service, experience) in exchange for more sustainable practices. This response from customers is similar to what Cavagnaro and Gehrels [32], Revell and Blackburn [34], and Khatter et al. [39] found in their studies. Khatter et al. [39] (p. 10), thus stress "the importance of educating customers a hotel's environmental sustainability initiatives."

Being motivated mainly by cost reduction, hotel companies have no particular drive to communicate them. These results are consistent with other studies that found that some hotels or hotel chains have no systematic approach to their environmental initiatives, such as Chandran and Bhattacharya [67]. Similarly, our findings that hotels choose not to market their sustainability projects or programs are similar to what has been found by Lee et al. [68]. However, this is not the case when hotels are CSR-certified, as Ettinger et al. [69] demonstrated. Aragon-Correa et al. [40] call for an analysis of the difficulties and opportunities to communicate the environmental progress of a firm online, considering the growing use of online marketing by the industry.

Green operations do not seem to override price, as suggested by Bruns-Smith et al. [64] and by Manaktola and Jauhan [70], and convenience [64] in customers' purchasing decisions. Similarly, Van Rheede and Blomme [33] found that hotel managers think customers should not be bothered with sustainability issues. Notwithstanding, some authors, such as Chandran and Bhattacharya [67] and Saura et al. [71], found that green marketing may enhance reputation. Han et al. [72] found that green marketing can also increase consumer loyalty, whereas Pereira et al. [52] argue that it is possible to achieve compatibility between luxury and environmental sustainability practices in the hospitality context.

One must acknowledge the differences between the Portuguese (and smaller) chains and the international (and larger) chains since our results suggest that international companies are more prone to communicate their practices. Even so, Jones et al. [56] and Hsieh [57], who reviewed the communication of the major hotel companies worldwide, concluded that there are marked variations in the information that the top hotel chains make available on the internet about their sustainability practices. Van Rheede and Blomme [33] found that hotels with a higher number of stars are more concerned with sustainability than hotels with fewer stars. Reynolds ([43], p. 10) also found differences between larger and smaller hotel companies, as the authors of this paper also did, concluding that larger groups are more aware of a public concern with sustainability and that these practices for smaller companies 'were not seen as a strong driver' of competitive advantage. Jones et al. ([5], p. 55) also arrived at similar results: "The majority of the major players in the hospitality industry are publicly committed to strategic corporate sustainability agendas...". However, as those scholars point out, many of these programs are often principally focused on eco-efficiency gains, on developing and enhancing community relationships, on encouraging loyalty and stability within the workforce and on promoting and disseminating positive corporate images" ([5], p. 56).

Our results also suggest that larger, and international companies are more concerned with their employees' environmental awareness. On the one hand, as Goodman [44] and Aragon-Correa et al. [40] argue, putting responsibility in frontline employees' hands contributes to implementing sustainability measures and is fundamental to the visibility of a firm's environmental commitment. On the other hand, as suggested by Bohdanowicz and Zientara [45] (p. 288), good sustainable practices mobilise staff and emphasise "their organisational commitment, which in turn, is likely to translate into greater work effort and high-quality service and, by implication, increased customer satisfaction."

One of the relevant outcomes of our results is that sustainability practices respond to business imperatives rather than being considered relevant per se, consistent with what Jones et al. [5] concluded. As Bagur-Femenías et al. [38] argue, sustainability plays a significant role in companies' competitiveness and financial results. Our results suggest that when sustainability practices require investment from companies with no direct, immediate economic return, most companies avoid them. This is the case of investment in R&D, protecting landscape, fauna, and flora, and directly taking action towards minimising climate change.

In the face of results, and from a theoretical standpoint, it seems that the stakeholder theory [9] suits better the understanding of hotel companies' behaviour than the sustainability development model [8]. Most hotel companies, especially smaller ones, seem to be more sensitive to stakeholder pressure than to answer the global challenges of society, such as environmental issues. Therefore, it is helpful to go back to the framework and methodology proposed by Clarkson [73] for analysing and evaluating corporate social performance. The reactive–defensive–accommodative–proactive (RDAP) scale associated with this approach is described in Table 3.

Table 3. The reactive-defensive-accommodative-proactive (RDAP) scale.

Posture or Strategy	Performance			
Deny responsibility	Doing less than required			
Admit responsibility but fight it	Doing the least, that is required			
Accept responsibility	Doing all that is required			
Anticipate responsibility	Doing more than is required			
	Deny responsibility Admit responsibility but fight it Accept responsibility			

Source: [73].

This rating scheme proposes that 'proactive' companies have higher performance than 'reactive' companies from the stakeholders' perspective. The 'posture or strategy' element describes the managerial approach in each stage of performance. The 'performance' element applies a measure of stakeholder satisfaction by evaluating data concerning a company's practices as to specific stakeholder issues and the level of responsibility that the company assumes. However, to measure the company's performance, in terms of doing or not doing what is required, one has to ask 'required by whom?', implying that companies might have different levels of performance considering various stakeholders' requirements.

When applying this approach to hotel companies' environmental practices, our results suggest that companies may present different strategies (RDAP) and performance in the face of two primary stakeholders: the owners and customers. On the one hand, in the hotel industry, most owners demand efficiency, and only a few require corporate responsibility. Therefore, most companies—especially the smaller ones—could be classified as 'accommodative,' doing all required by owners in terms of efficiency. On the other hand, most tourists travelling in/to Portugal do not have specific demands regarding environmental sustainability. Within this large group, one may find those tourists for whom hotel environmental practices are welcomed and those who are not environmentally aware and may even complain about some practices. For now, it seems that common hotel guests are not very demanding about these issues. Therefore, most hotel companies are comfortable with a 'defensive' strategy, in particular smaller companies. However, this does not mean that these managers are not open to further develop their hotel's sustainable practices [33], but they do not feel it is the best business decision. The exception would be companies whose main markets are susceptible to environmental issues, such as Scandinavian or younger, highly educated customers. Still, these markets represent only a small part of customers for the studied companies.

#### 6. Concluding Remarks and Implications

In the literature, and in public opinion, there is a generalised idea that companies are expected to contribute to society while generating profit. Therefore, tourism agents can no longer be unaware of the environmental consequences of their activities. This research explored how this assumption holds for hotel companies other than global players. Results suggest that environmental issues are, for most companies, not a response to societal challenges ('doing the right thing') but rather a response to owners' concerns ('doing things right'). Hotel chains develop environmental sustainability practices mainly for cost-reduction reasons and, therefore, have no particular drive to communicate them. Their main concern is to accommodate the owners' demands in terms of efficiency. Notwithstanding, there are differences according to the chain's size, namely in communicating environmental practices. International (mostly larger) chains invest more in communicating environmental practices through their websites than smaller chains.

Therefore, although the environmental question is nowadays portrayed as a social issue, one must acknowledge that companies tend to respond more to stakeholder demands than to social problems. Under this perspective, it is not hard to understand why smaller hotel companies' primary motives to establish environmental practices involve cost reduction and efficiency, as this is the owners' expectation. In terms of consumer behaviour, the European Commission [74] (p. 9) has recognised that "sustainable consumption is seen by some as a reversal of progress towards greater quality of life" and that "it would involve a sacrifice of current, tangible needs and desires in the name of an uncertain future". This fact was likely the trigger to the EC Green Deal [75]. Most guests are not (yet) willing to choose sustainable hotels over other less sustainable, regardless of price or product features, exerting pressure for companies to have these practices (*doing the right thing*). Therefore, hotels will continue to respond primarily to the owners' demands and use sustainable practices to improve efficiency (*doing things right*).

From a theoretical standpoint, in what concerns sustainability in the hotel industry, this paper addresses a gap in the literature. Most of the previous studies focus on specific topics and discussions, while more holistic approaches to environmental sustainability to establish a deeper understanding of sustainable business decisions in the hotel sector are scarce. This paper addresses this gap by exploring the strategic reasons behind the sustainable practices of hotel companies, namely smaller ones.

The managerial implications are several. As we have discussed, most hotel managers are mainly guided, in their choice of sustainable practices, by their immediate impact on the business, in their permanent quest for efficiency, and do not yet see the advantage of investing in sustainability as a differentiation feature. However, managers may want to be aware of future developments in the industry. Companies that do not transform their operation to become more sustainable, including practices that do not translate into immediate business opportunities, may face a competitive disadvantage in the near future. This disadvantage can happen due to a mix of three probable developments in their macro and micro environments: (i) companies should expect stricter environmental regulations and broader positive discrimination of environmentally sustainable companies from governments and other tourism-related global organisations (in terms of taxes, access to financing, and other aspects); (ii) a growing market segment is becoming conscious of the sustainability behind their purchasing choices, namely the younger generation now entering the market as tourists; (iii) as a larger number of companies transform their operations into more sustainable ones, sustainability will no longer be a differentiation feature associated with a price premium; consumers will have a wider choice and will be able to choose sustainable hotels at more reasonable prices.

#### 7. Limitations and Future Research

This study has limitations that suggest some caution when interpreting results and represent an opportunity for future research. One limitation is that the characterisation of companies' policies and practices regarding environmental sustainability is based on one single informant in each company. However, our choice of top executives/entrepreneurs as key informants is based on the idea that they are supposedly most knowledgeable within the company about the issues being researched, namely company-wide sustainable practices. Moreover, the results of the interviews were cross-checked with the information provided on the websites. Secondly, this study's findings represent only the reality of

the Portuguese context. However, considering Portugal's world relevance as a tourism destination, one can accept that these results might be relevant for other similar destinations, namely from southern Europe. This limitation is also an opportunity for future research as the study should be replicated in other destinations. Another line for future research should be to better understand how the relevance of sustainable practices varies across different customer profiles and national contexts. Finally, more studies are needed on the ethical aspects of sustainability in managerial decision-making ('doing the right thing').

Author Contributions: Conceptualisation, M.d.L.C. and J.U.; methodology, all authors; validation, all authors; formal analysis, C.V.; investigation, all authors.; data curation, all authors; writing—original draft preparation, M.d.L.C. and J.U.; writing—review and editing, M.d.L.C. and A.G.; visualisation, M.d.L.C. and C.V.; project administration, M.d.L.C. and J.U.; supervision, M.d.L.C. All authors have read and agreed to the published version of the manuscript.

**Funding:** This research was funded by national funds through FCT—Portuguese Science and Technology Foundation, within the project reference UIDB/04470/2020.

Institutional Review Board Statement: Not applicable.

Informed Consent Statement: Not applicable.

**Data Availability Statement:** The data presented in this study are available upon request from the corresponding author. The data are not publicly available due to confidentiality issues.

**Conflicts of Interest:** The authors declare no conflict of interest. The funders had no role in the study's design, in the collection, analyses, or interpretation of data, in the writing of the manuscript, or in the decision to publish the results.

Appendix A

Hotel Company	Hotel Company Chain Type <sup>i</sup>		Score Hotel Company		Chain Type <sup>i</sup>	Nb. Hotels Units in Portugal	Score	
H1	Ι	14	13	H21	Ι	3	10	
H2	Р	3	0	H22	Р	14	4	
H3	Р	9	2	H23	Ι	4	0	
H4	Р	3	0	H24	Ι	3	0	
H5	Ι	9	0	H25	Ι	4	9	
H6	Р	9	2	H26	Р	3	0	
H7	Ι	4	8	H27	Р	3	0	
H8	Р	6	9	H28	Р	3	0	
H9	Р	9	0	H29	Р	4	0	
H10	Р	4	0	H30	Р	4	0	
H11	Р	18	10	H31	Р	5	0	
H12	Р	5	11	H32	Р	5	0	
H13	Р	7	6	H33	Р	5	3	
H14	Р	4	0	H34	Р	6	0	
H15	Р	3	0	H35	Р	8	0	
H16	Ι	8	0	H36	Р	8	0	
H17	Р	19	5	H37	Р	8	0	
H18	Р	5	0	H38	Р	8	0	
H19	Ι	3	11	H39	Р	8	0	
H20	Р	33	10	H40	Р	11	6	

Table A1.	Scores	by hotel	company.
-----------	--------	----------	----------

i: P = Portuguese; I = International.

# Appendix B

		Indicators												
Hotel S		Customers		Suppliers		Employees			Society		Environment			
	Score -	Environmental Awareness	Information Accessibility	Sustainability Promotion	Environmental Impact	Environmental Awareness Volunteer	Environmental Awareness	Citizenship and Philanthropy	R&D Budget	Foundation	Landscape Protection	Protection of Flora/Fauna	Climate Change	Environmental Guidelines
H1	13	х	х	х	х	х	x	х	х	х	х	х	х	х
H1 H2 H3 H4	0 2		х							x				
H5	0 0													
H6 H7 H8 H9 H10	2							x		x				
H7	8	х	х					х		х	х	х	х	х
H8 H9	9 0	х	x	х	x	х	х	х		х				х
H10	0													
H11	10		х			х	х	х	х	х	х	х	х	х
H12 H13	11	х	х	х	х	х	х	х		х	х	х		х
H13 H14	6 0	х	х			х		х				х		х
H14 H15	0													
H16	Ő													
H15 H16 H17 H18 H19 H20	5	х				х		х		х				х
H18	0													
H20	11 10	х	x x	х	х	x x	x x	x x	х	x x	x x	х	x x	x x
H21	10	х	x	х	x	x	x	x	x	x	X	X	Х	x
H22	4			х		х				х				х
H23	0													
H21 H22 H23 H24 H25 H26 H27 H28 H29 H30	0 9	х	х	х	х	х	х			x		х		х
H26	ó	~	~	~	~	~	~			~		~		A
H27	0													
H28	0													
H29	0													
H31	0													
H31 H32	ŏ													
H33 H34 H35	3	х						х					x	
H34 H25	4 4			x x	×	×		х				х		x x
H36	4 0			X	x	х								х
H36 H37	Ő													
H38	0													
H38 H39 H40	0			X	×	×		X					Y	X
1140	U			х	х	х		х					х	х

# **Table A2.** Indicators by hotel company.

#### References

- 1. Weaver, D. Sustainable Tourism: A Global Perspective; Elsevier: Oxford, UK; London, UK, 2006.
- 2. Williams, P.W.; Ponsford, I.F. Confronting tourism's environmental paradox: Transitioning for sustainable tourism. *Futures* **2009**, 41, 396–404. [CrossRef]
- 3. Bohdanowicz, P. European hoteliers' environmental attitudes greening the business. Cornell Hosp. Q. 2005, 46, 188–204. [CrossRef]
- Kim, Y.H.; Barber, N.; Kim, D.-K. Sustainability research in the hotel industry: Past, present, and future. J. Hosp. Mark. Manag. 2018, 28, 576–620. [CrossRef]
- 5. Jones, P.; Hillier, D.; Comfort, D. Sustainability in the hospitality industry: Some personal reflections on corporate challenges and research agendas. *Int. J. Contemp. Hosp. Manag.* **2016**, *28*, 33–67. [CrossRef]
- 6. Du Pisani, J.A. Sustainable development—Historical roots of the concept. *Environ. Sci.* 2006, *3*, 83–96. [CrossRef]
- UNWCED/United Nations World Commission on Environment and Development. Our Common Future (Report). 1987. Available online: http://www.un-documents.net/our-common-future.pdf (accessed on 8 April 2020).
- 8. Van Marrewijk, M. Concepts and Definitions of CSR and Corporate Sustainability: Between Agency and Communion. *J. Bus. Ethic* **2003**, *44*, 95–105. [CrossRef]
- 9. Freeman, R.E. Strategic Management: A Stakeholder Approach; Pitman: Boston, MA, USA, 1984.
- 10. Elkington, J. Towards the Sustainable Corporation: Win-Win-Win Business Strategies for Sustainable Development. *Calif. Manag. Rev.* **1994**, *36*, 90–100. [CrossRef]
- 11. Steurer, R.; Langer, M.E.; Konrad, A.; Martinuzzi, A. Corporations, stakeholders, and sustainable development I: A theoretical exploration of business–society relations. *J. Bus. Ethics* **2005**, *61*, 263–281. [CrossRef]
- 12. Dahl, A.L. Achievements and gaps in indicators for sustainability. Ecol. Indic. 2012, 17, 14–19. [CrossRef]
- 13. Dyllick, T.; Hockerts, K. Beyond the business case for corporate sustainability. Bus. Strat. Environ. 2002, 11, 130–141. [CrossRef]
- 14. European Commission. Promoting a European Framework for Corporate Social Responsibility. Green Paper: Brussels, 18 July 2001 COM 366 Final. 2001. Available online: http://www.europarl.europa.eu/meetdocs/committees/deve/20020122/com(2001)366\_en. pdf (accessed on 9 July 2021).
- 15. World Bank. Corporate Social Responsibility. 2004. Available online: http://www.worldbank.org (accessed on 9 July 2021).
- 16. Garriga, E.; Melé, D. Corporate social responsibility theories: Mapping the territory. J. Bus. Ethics 2004, 53, 51–71. [CrossRef]
- 17. Beckerman, W. *Small Is Stupid: Blowing the Whistle on the Greens;* Duckworth: London, UK, 1995.
- 18. Henderson, D. The case against 'corporate social responsibility'. J. Public Policy Ideas 2001, 17, 28–32.
- Dodds, R.; Kuehnel, J. CSR among Canadian mass tour operators: Good awareness but little action. *Int. J. Contemp. Hosp. Manag.* 2010, 22, 221–244. [CrossRef]
- 20. Groschl, S. Diversity management strategies of global hotel groups a corporate web site-based exploration. *Int. J. Contemp. Hosp. Manag.* 2011, 23, 224–240. [CrossRef]
- 21. Bansal, P.; Gao, J. Building the future by looking to the past: Examining research published on organisations and environment. *Organ. Environ.* **2006**, *19*, 458–478. [CrossRef]
- 22. Bansal, P.; Gao, J.; Qureshi, I. The extensiveness of corporate social and environmental commitment across firms over time. *Organ. Stud.* **2014**, *35*, 949–966. [CrossRef]
- 23. Etzion, D. Research on organisations and the natural environment, 1992-present: A review. J. Manag. 2007, 33, 637–664.
- 24. Baird, P.L.; Geylang, P.C.; Roberts, J.A. Corporate social and financial performance re-examined: Industry effects in a linear mixed model analysis. *J. Bus. Ethics* **2012**, *109*, 367–388. [CrossRef]
- 25. Gerstlberger, W.; Præst Knudsen, M.; Stampe, I. Sustainable development strategies for product innovation and energy efficiency. *Bus. Strategy Environ.* **2014**, 23, 131–144. [CrossRef]
- Amran, A.; Ooi, S.K.; Mydin, R.T.; Devi, S.S. The Impact of Business Strategies on Online Sustainability Disclosures. *Bus. Strat. Environ.* 2013, 24, 551–564. [CrossRef]
- 27. Cronin, J.J., Jr.; Smith, J.S.; Gleim, M.R.; Ramirez, E.; Martinez, J.D. Green marketing strategies: An examination of stakeholders and the opportunities they present. J. Acad. Mark. Sci. 2011, 39, 158–174. [CrossRef]
- 28. Butler, J. The compelling "hard case" for "green" hotel development. Cornell Hosp. Q. 2008, 49, 234–244. [CrossRef]
- Claver-Cortés, E.; Molina-Azorín, J.F.; Pereira-Moliner, J.; López-Gamero, M.D. Environmental Strategies and Their Impact on Hotel Performance. J. Sustain. Tour. 2007, 15, 663–679. [CrossRef]
- Bohdanowicz, P. Environmental awareness and initiatives in the Swedish and Polish hotel industries—Survey results. *Int. J. Hosp. Manag.* 2006, 25, 662–682. [CrossRef]
- 31. UNWTO/United Nations World Tourism Organization. Manila Declaration on World Tourism. 1980. Available online: http://www.univeur.org/cuebc/downloads/PDF%20carte/65.%20Manila.pdf (accessed on 9 July 2021).
- 32. Cavagnaro, E.; Gehrels, S.A. Sweet and Sour Grapes: Implementing Sustainability in the Hospitality Industry—A Case Study. J. *Culin. Sci. Technol.* 2009, *7*, 181–195. [CrossRef]
- 33. Van Rheede, A.; Blomme, R.J. Sustainable Practices in Hospitality: A Research Framework. In *Advances in Hospitality and Leisure;* Chen, J.S., Ed.; Emerald Group Publishing Limited: Bingley, UK, 2012; pp. 257–271.
- 34. Revell, A.; Blackburn, R. The business case for sustainability? An examination of small firms in the UK's construction and restaurant sectors. *Bus. Strat. Environ.* **2007**, *16*, 404–420. [CrossRef]

- 35. Kularatne, T.; Wilson, C.; Månsson, J.; Hoang, V.; Lee, B. Do environmentally sustainable practices make hotels more efficient? A study of major hotels in Sri Lanka. *Tour. Manag.* 2018, 71, 213–225. [CrossRef]
- 36. Foris, D.; Crihalmean, N.; Foris, T. Exploring the Environmental Practices in Hospitality through Booking Websites and Online Tourist Reviews. *Sustainability* **2020**, *12*, 10282. [CrossRef]
- Hamilton, C. Consumerism, self-creation and prospects for a new ecological consciousness. J. Clean. Prod. 2010, 18, 571–575.
   [CrossRef]
- 38. Bagur-Femenías, L.; Martí, J.; Rocafort, A. Impact of sustainable management policies on tourism companies' performance: The case of the metropolitan region of Madrid. *Curr. Issues Tour.* **2013**, *18*, 376–390. [CrossRef]
- Khatter, A.; White, L.; Pyke, J.; McGrath, M. Stakeholders' Influence on Environmental Sustainability in the Australian Hotel Industry. *Sustainability* 2021, 13, 1351. [CrossRef]
- 40. Aragon-Correa, J.A.; Martin-Tapia, I.; Torre-Ruiz, J. Sustainability issues and hospitality and tourism firms' strategies: Ana-lytical review and future directions. *Int. J. Contemp. Hosp. Manag.* 2015, 27, 498–522. [CrossRef]
- 41. Zhang, J.J.; Joglekar, N.; Verma, R. Signaling eco-certification. Implications for service coproduction and resource efficiency. J. Serv. Manag. 2014, 25, 494–511. [CrossRef]
- 42. Cvelbar, L.K.; Dwyer, L. An importance–performance analysis of sustainability factors for long-term strategy planning in Slovenian hotels. *J. Sustain. Tour.* 2013, 21, 487–504. [CrossRef]
- 43. Reynolds, P. Hotel companies and corporate environmentalism. Tour. Manag. Stud. 2013, 9, 7–12.
- 44. Goodman, A. Implementing Sustainability in Service Operations at Scandic Hotels. *Int. J. Serv. Ind. Manag.* 2000, 30, 202–214. [CrossRef]
- 45. Bohdanowicz, P.; Zientara, P. Corporate Social Responsibility in Hospitality: Issues and Implications. A Case Study of Scandic. *Scand. J. Hosp. Tour.* **2008**, *8*, 271–293. [CrossRef]
- 46. Bohdanowicz, P.; Zientara, P.; Novotna, E. International hotel chains and environmental protection: An analysis of Hilton'swe care!programme (Europe, 2006–2008). *J. Sustain. Tour.* 2011, *19*, 797–816. [CrossRef]
- 47. Akrivos, C.; Panayiotis, R.; Theodoroyianic, M. Tourism entrepreneurship and the adoption of sustainable resources. The case of Evritania prefecture. *Procedia Soc. Behav. Sci.* 2014, 148, 378–382. [CrossRef]
- 48. Stabler, M.J.; Goodall, B. Environmental awareness, action and performance in the Guernsey hospitality sector. *Tour. Manag.* **1997**, *18*, 19–33. [CrossRef]
- 49. Wang, C.-J. Do ethical and sustainable practices matter? Effects of corporate citizenship on business performance in the hospitality industry. *Int. J. Contemp. Hosp. Manag.* 2014, 26, 930–947. [CrossRef]
- López-Gamero, M.D.; Claver-Cortés, E.; Molina-Arozín, J.F. Environmental perception, management and competitive opportunity in Spanish hotels. *Cornell Hosp. Q.* 2011, 13, 141–163.
- 51. Abdou, A.H.; Hassan, T.H.; Dief, E.; Moustafa, M. A description of green hotel practices and their role in achieving sustainable development. *Sustainability* **2020**, *12*, 9624. [CrossRef]
- 52. Pereira, V.; Silva, G.; Dias, Á. Sustainability Practices in Hospitality: Case Study of a Luxury Hotel in Arrábida Natural Park. *Sustainability* **2021**, *13*, 3164. [CrossRef]
- 53. Perez, A.; del Bosque, I.R. Sustainable development and stakeholder relations management: Exploring sustainability reporting in the hospitality industry from an SD-SRM approach. *Int. J. Hosp. Manag.* **2014**, *42*, 174–187. [CrossRef]
- 54. Mousavi, S.A.; Hoşkara, E.; Woosnam, K.M. Developing a Model for Sustainable Hotels in Northern Cyprus. *Sustainability* **2017**, *9*, 2101. [CrossRef]
- 55. Horng, J.-S.; Wang, C.-J.; Liu, C.-H.; Chou, S.-F.; Tsai, C.-Y. The Role of Sustainable Service Innovation in Crafting the Vision of the Hospitality Industry. *Sustainability* **2016**, *8*, 223. [CrossRef]
- 56. Jones, P.; Hillier, D.; Comfort, D. Sustainability in the global hotel industry. Int. J. Contemp. Hosp. Manag. 2014, 26, 5–17. [CrossRef]
- 57. Hsieh, Y. Hotel companies' environmental policies and practices: A content analysis of their web pages. *Int. J. Contemp. Hosp. Manag.* 2012, 24, 97–121. [CrossRef]
- 58. Mihalic, T.; Zabkar, V.; Cvelbar, L.K. A hotel sustainability business model: Evidence from Slovenia. *J. Sustain. Tour.* 2012, 20, 701–719. [CrossRef]
- 59. World Economic Forum. *The Travel & Tourism Competitiveness Report 2019—Travel and Tourism at a Tipping Point;* WEF: Geneva, Switzerland, 2009. Available online: http://www3.weforum.org/docs/WEF\_TTCR\_2019.pdf (accessed on 9 July 2021).
- 60. Statista. Number of Internet Users Worldwide. 2020. Available online: https://www.statista.com/statistics/617136/digital-population-worldwide/ (accessed on 9 July 2021).
- 61. Schäfer, K.; Kummer, T.-F. Determining the performance of website-based relationship marketing. *Expert Syst. Appl.* **2013**, 40, 7571–7578. [CrossRef]
- 62. Buhalis, D.; Law, R. Progress in information technology and tourism management: 20 years on and 10 years after the internet—The state of eTourism research. *Tour. Manag.* 2008, 29, 609–623. [CrossRef]
- 63. Neuendorf, K.A. The Content Analysis Guidebook; Sage: Thousand Oaks, CA, USA, 2002.
- 64. Bruns-Smith, A.; Choy, V.; Chong, H.; Verma, R. Environmental sustainability in the hospitality industry: Best practices, guest participation, and customer satisfaction. *Cornell Hosp. R.* **2015**, *15*, 6–16.
- 65. Punitha, S.; Rasdi, R.M. Corporate social responsibility: Adoption of green marketing by the hotel industry. *Asian Soc. Sci.* **2013**, *9*, 79–93. [CrossRef]

- 66. King, B.E.; Breen, J.; Whitelaw, P.A. Hungry for growth? Small and medium-sized tourism enterprise (SMTE) business ambitions, knowledge acquisition and industry engagement. *Int. J. Tour. Res.* **2014**, *5*, 272–281. [CrossRef]
- 67. Chandran, C.; Bhattacharya, P. Hotel's best practices as strategic drivers for environmental sustainability and green marketing. *J. Glob. Sch. Mark. Sci.* 2019, 29, 218–233. [CrossRef]
- 68. Lee, J.; Hsu, L.-T.; Han, H.; Kim, Y. Understanding how consumers view green hotels: How a hotel's green image can influence behavioural intentions. *J. Sustain. Tour.* **2010**, *18*, 901–914. [CrossRef]
- 69. Ettinger, A.; Grabner-Kräuter, S.; Terlutter, R. Online CSR communication in the hotel industry: Evidence from small hotels. *Int. J. Hosp. Manag.* **2018**, *68*, 94–104. [CrossRef]
- 70. Manaktola, K.; Jauhan, V. Exploring consumer attitudes and behaviour towards green practices in the lodgings industry in India. *Int. J. Contemp. Hosp. Manag.* 2007, 19, 365–377. [CrossRef]
- 71. Saura, J.R.; Reyes-Menendez, A.; Alvarez-Alonso, C. Do Online Comments Affect Environmental Management? Identifying Factors Related to Environmental Management and Sustainability of Hotels. *Sustainability* **2018**, *10*, 3016. [CrossRef]
- Han, M.; Lin, H.; Wang, J.; Wang, Y.; Jiang, W. Turning corporate environmental ethics into firm performance: The role of green marketing programs. *Bus. Strat. Environ.* 2019, 28, 929–938. [CrossRef]
- 73. Clarkson, M.B. A Stakeholder Framework for Analysing and Evaluating Corporate Social Performance. *Acad. Manag. Rev.* **1998**, 20, 243–274.
- 74. European Commission. Policies to Encourage Sustainable Consumption. 2019. Available online: http://ec.europa.eu/ environment/eussd/pdf/report\_22082012.pdf (accessed on 9 July 2021).
- 75. European Commission. The European Green Deal—COM (2019) 640 Final. Brussels. 2019. Available online: https://ec.europa.eu/info/sites/info/files/european-green-deal-communication\_en.pdf (accessed on 9 July 2021).