



Spanish hotel chains alignment with the Global Code of Ethics for Tourism

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ARTICLE INFO

Article history:

Received 22 December 2017

Received in revised form

11 July 2018

Accepted 12 July 2018

Available online 18 July 2018

Keywords:

Ethic codes
Sustainability
Transparency
Management
Tourism

ABSTRACT

The Global Code of Ethics for Tourism (GCET) is the sectorial reference tool in sustainable and value-based management for tourism stakeholders. The objective of this research is to analyze the adoption of the code and the extent of its development so far.

The content analysis of 115 Spanish hotel chain web pages allowed us to know the extent to which hotel chains are responding to the GCET's principles.

The results show that adherence to the code improves the transparency of hotel chains and the differences found according to the geographic scope of the chains confirm that their actions depend on the socio-economic and cultural context of their setting. This study supports the promotion of this tool as a way to achieve sustainable economic development, since the Code acts as a guide for ethical and sustainable behaviour of organisations, clarifying stakeholders' expectations.

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1. Introduction

Different studies confirm a virtuous circle deriving from ethical leadership in organisations where morally correct behaviour yields better results and greater integrity (Santora and O'Sullivan, 2014; Flynn, 2008). All this translates into a greater level of transparency resulting in a positive evaluation from all stakeholders. Moreover, this trend in the realm of business forms part of a wider global view espousing the necessity of progressing toward a more sustainable economic development.

In this context, the United Nations Millennium Declaration emphasised the importance of abiding by a set of core values so as to strive toward a more peaceful, prosperous and just world (UN, 2000). These values were defined as freedom, equality, solidarity, tolerance, respect for nature and shared responsibility. The Millennium Declaration represented the response of the international community to the development and security challenges of a rapidly changing global environment so as to design a common, inclusive and equitable future where businesses play a relevant role.

Tourism is a sector of business that is key to development, prosperity and well-being (UNWTO, 2016). As noted by many

studies, tourism is also directly linked to sustainable development due to its economic, social and environmental impact (Hultman and Säwe, 2016; Klytchnikova and Dorosh, 2013; Muchapondwa and Stage, 2013). Since tourism in recent years has grown exponentially, even in times of crisis (UNWTO, 2016), its businesses and their impact have likewise flourished.

The new business environment in tourism is in constant flux, the strategic planning process must unequivocally take this climate of uncertainty into account. Furthermore, Galant et al. (2015) advanced that tourism companies have to recognise that transparent communication is a feature that can positively influence stakeholder satisfaction.

Research on sustainable tourism has mainly focused on destination, incoming tourism and impact, and to a lesser extent on the business ethics (Mihalič and Fennell, 2015; Zahaira, 2014). On the other hand, the cleaner approach to production is making headway outside industry, and sustainable tourism is an important example (Goffi, 2018; Hens et al., 2018; Lee, 2001). Interest in these issues has grown in recent years, different tourism studies have analysed the interdependence between business ethics and sustainability (Fennell, 2015; Zahaira, 2014; Fennell and Malloy, 2007).

As a result, the World Tourism Organisation (WTO), aware of the importance of ethical management for sustainable development, adopted in 1999 the Global Code of Ethics for Tourism (GCET), a set of principles subsequently endorsed by United Nations in 2001.

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Since then many organisations in the sector have implemented it. This led the GCET to serve as a reference in the value-oriented management of tourism stakeholders. Moreover, the United Nations General Assembly recently encouraged the WTO to continue promoting and disseminating the GCET and monitoring its implementation as a way to respond to the Sustainable Development Goals (SDGs) of Agenda 2030. The code of ethics is thus perceived as a tool for management favouring contribution of tourism organisations to sustainability.

According to the Travel and Tourism Competitiveness Index (TTCI) of the [World Economic Forum 2017 Report](#), Spain's highly competitive economy maintains a leading position in world tourism. As noted by [Moreno de Souza et al. \(2015\)](#), the acceptance and commitment of hotel chains, one of the main actors in the tourism sector, is key to the adoption of the Code and implementation of a concrete, participatory, integrated and coordinated sustainable development policy in the tourism sector. For these reasons, the current study chose the main Spanish hotel chains as the subject of analysis.

The objectives of the current research are therefore the following. Firstly, to determine the degree of adhesion to the GCET and the extent of its development through the breakdown of its principles. Secondly, to determine the extent to which the hotel chains are responding to the principles of the Code through disclosure information about their engagements with interest groups, regardless of their adherence to the Code. Finally, this research aims to correlate transparency about sustainability with the factors of code adoption and type of hotel chain according to its geographical scope.

The study is organised as follows. Sections 2 and 3 are a review of the literature on the subjects of codes of ethics and the GCET. Section 4, in turn, describes the methodology of the study, while section 5 advances the main results. Section 6 discusses the results obtained. Concluding remarks are provided in section 7.

The dominant discourse on sustainability and responsibility calls for a solid understanding of the process of how a responsible tourist destination actually implements a sustainability agenda ([Mihalič, 2016](#)). This study therefore analyses the way in which the GCET and the disclosure of social responsibility information represent potential tools for more sustainable tourism based on transparency and the engagement of stakeholders.

2. Codes of ethics

There is a widespread consensus that the institutionalisation and transmission of an ethical code is the first step toward improving the behaviour of an organisation with regard to its different stakeholders ([Garegnani et al., 2015](#); [Kaptein, 2015](#); [Erwin, 2011](#)). The KPMG report of 2014 corroborated the link between formulating an ethical code in an organisation and better business practices. Yet it is necessary, so as to contribute to sustainability, that the code be tailored both to the company's circumstances and organisational strategy, identity and predicaments. Moreover, the report identified a decrease in misconduct as well as an ability among organisations toward more efficiency in detecting and responding to wrongdoings.

Motivations that can lead large companies to implement ethical codes are protection or improvement of reputation, compliance with key stakeholders, general communication of commitments, generation of trust, and compliance with legal commitments. Moreover, certain sectors of tourism require abiding by regulations to promote their development ([KPMG, 2014](#)).

[Garegnani et al. \(2015\)](#), nonetheless, considered that research addressing the question of the quality of ethical codes is lacking, in spite of the many studies on ethical code content and the extent to

which these codes serve as tools to regulate the behaviour of individuals within an organisation ([Bodolica and Spraggon, 2015](#); [Erwin, 2011](#); [Kaptein, 2015](#)). Research on these issues in Spain is limited to some papers published by [Ayuso and Garolera \(2012\)](#), [Rodríguez-Domínguez et al. \(2009\)](#) and [Ruiz-Lozano et al. \(2016\)](#).

The specialised literature actually advances the existence of a large gap between business policy and ethical practice in organisations due to the inadequate design of codes, the lack of managerial commitment and the pressure to meet short-term objectives ([Bodolica and Spraggon, 2015](#); [Webley and Werner, 2008](#)).

Research carried out in the framework of the hospitality sector has focused on the importance of understanding its ethical issues and practices. [Myung \(2017\)](#), for example, identified social responsibility (SR) as a central issue.

Other recent papers have focused on SR practices and reporting by both national and international hotels ([Mossaz and Coghlan, 2016](#); [Moreno de Souza et al., 2015](#); [Grosbois, 2012](#); [Mattera and Moreno-Melgarejo, 2012](#); [Chung and Parker, 2010](#); [Erdogan and Baris, 2007](#); [Holcomb et al., 2007](#)). These studies highlighted how hotels, especially international chains, incorporated SR policies of environmental concern into management. Yet, little research has focused on the potential influence of ethical criteria on these new management systems ([Gössling et al., 2012](#); [Kazimierczak, 2006](#)) with the exception of studies of specific subjects such as the defence of animals ([Fennell, 2014](#)) or sex tourism ([Tepelus, 2008](#)).

3. The Global Code of Ethics for Tourism: development and evolution

Concerns about the ethics in the tourism sector have led different international organisations toward the development of a code of conduct. [Payne and Dimanche \(1996\)](#) advanced four areas of concern: the natural environment, local communities, employees and tourists. Doubts arose initially as to whether the document should specifically serve the different stakeholders or serve as a guideline for global conduct. The UNWTO opted, finally, for a global code requiring agents of the sector to recognise the following aspects: the limitations of natural resources; the need to curb growth in order to achieve economic development; the need to consider the socio-cultural costs involved in developing tourism; and since tourism is a service, it should be offered adhering to ethical rules of management with respect to both employees and customers. These different considerations led to the adoption in 1999 of the GCET ([WTO, 2001](#)). [Table 1](#) shows the Code's 10 principles.

The World Committee on Tourism Ethics (WCET) ([UN, 2011](#)) is a specialised body responsible for implementing and promoting the Code, as well as evaluating and following up the stipulations of the UNWTO. Several authors stress the importance of these

Table 1

Articles of the global code of ethics for tourism ([WTO, 2001](#)).

Article 1: Tourism's contribution to mutual understanding and respect between peoples and societies
Article 2: Tourism as a vehicle for individual and collective fulfilment
Article 3: Tourism, a factor of sustainable development
Article 4: Tourism, a user of the cultural heritage of mankind and contributor to its enhancement
Article 5: Tourism, a beneficial activity for host countries and communities
Article 6: Obligations of stakeholders in tourism development
Article 7: Right to tourism
Article 8: Liberty of tourist movement
Article 9: Rights of the workers and entrepreneurs in the tourism industry
Article 10: Implementation of the principles of the Global Code of Ethics for Tourism

committees in monitoring effectiveness of the codes (Valor and De la Cuesta, 2007). Hence, when signing, actors in the tourism sector committed themselves to notify the WCTE on how they planned to apply the principles of the Code to their commercial operations. Although not legally binding, the WCTE incorporated a voluntary implementation mechanism. Moreover, adherence to the commitment did not comprise any suppose external certification since the reports proceed from self-assessment.

In 2011, the UNWTO launched a publicity campaign in the business sector called “Private Sector Commitment to the Code of Ethics”. Recently, in line with the adoption of Agenda 2030 for Sustainable Development, the General Assembly of United Nations encouraged the WTO to continue promoting, disseminating and monitoring application of the GCET. This resolution encourages United Nations Member States to introduce the principles of the Code into their laws, regulations, professional practices and rules of conduct (UN, 2015). According to the latest WCTE Report (August 8, 2017), 529 companies and associations from 70 countries have signed the Code. Furthermore, adherence in Spain as of April of 2018, according to the World Tourism Organisation register, consisted of 34 tourism organisations (associations, confederations or private entities).

The Code has been the object of several favourable and antagonistic pronouncements. The factors regarded as an advantage, such as its openness and call for responsibility on behalf of the different stakeholders, were, in turn, deemed a disadvantage to others due to their generic nature. Moreover, the arguments critical of the Code highlight its lack of substance and little attention to such important issues as the impact of tourism on the environment and on its stakeholders (Kazmierczak, 2006; Filguerias, 2009).

The WCTE considers that one a means of implementing the Code is for companies to integrate its principles into their respective SR policies. Along these lines, Mason (1997) stressed the need to integrate these types of codes into the strategies of organisations and monitor their effectiveness.

The EU agreed with this approach and recognised that the main challenge of codes of conduct is ensuring their implementation, verification and control. Specifically, as described by Fernández (2011), the EU Commission deemed it necessary that they include adequate mechanisms for evaluating and monitoring their application, as well as a system of assessing consent. Moreover, companies must involve social partners and other stakeholders in their design (including those in developing countries), and European companies in particular should be encouraged to share their experiences and good practices. Furthermore, the Commission asked for to the European multilateral forum on Corporate Social Responsibility (CSR) should examine the effectiveness and credibility of the existing codes of conduct.

The WCTE is currently tasked with analysing the level of application of the Code by means of a survey of the tourism sector signatories carried out every four years to obtain information on SR policies and practices. The survey delves into five main issues: 1) corporate governance and ethics; 2) employment quality; 3) social equity and human rights; 4) community well-being; and 5) environmental sustainability.

The best practices gleaned from the survey are published in the WCTE 2017 report on Code implementation (UNWTO, 2017). Nevertheless, the five issues of focus of the survey, although handled in a balanced way in the policies of SR, revealed deficiencies in the areas related to governance and social equity. The low proportion of responses (only 110 out of 259) suggest a lack of implementation among the signatories due to a scarcity of resources or due to the fact that they were, in at the time of the survey, in process of implementation. The WCTE concluded the

report by calling upon all signatories to report on how they applied the Code in their business.

As a result of all this, hotel chains behaviour in this field is therefore a key link in attaining ethical and sustainable management of tourism. These actors should integrate the Code into management and be transparent with respect to the code's implications.

The idea that adopting ethical codes promotes transparency and enhances stakeholder engagement (Kinchin, 2007) leads to the following hypothesis:

H1. : GCET adoption by hotel chains gives rise to differences in the disclosure of SR information in their websites.

On the other hand, the SR actions of organisations can be determined by their socio-economic and cultural context according to different levels of national economic development as well as of their regulations (Correa et al., 2004; Andreu et al., 2005). This leads to a second hypothesis:

H2. : Differences in hotel chains geographical scope give rise to differences in GCET adoption and their development.

4. Methodology

Hotel chains, and Spanish hotel chains in particular, are the focus of this study. Spain was in fact the third tourist destination in the world in 2015 both in arrivals of international tourists (68.2 million) and in international tourism revenues (56.5 billion dollars) (UNWTO, 2016). According to the “Cuenta Satélite del Turismo en España” drafted by the Spanish Statistical Office (INE), this sector's contribution to the Spanish GDP in 2015 was 11.1% with 2.49 million jobs representing 13% of total employment. Spain is, therefore, a leading country in this sector.

The sample group of the study was established by consulting the ranking of hotel chains in 2015 compiled by Hosteltur (2015) incorporating 115 in Spain with more than 1000 rooms. The chains fall into three categories depending on their geographical scope: national with activity limited exclusively to Spain (75); European when they are in Spain and elsewhere in Europe (8); and international when are present in Spain and throughout the world (32). So, the statistics thus indicate that 65.22% of the entities are national while 27.83% are international.

The information about the hotel chains was gleaned from their websites. A content analysis of the disclosure of the information was carried out following the methodology applied in similar studies (Navarro-Galera et al., 2014, 2017; Hąbek and Wolniak, 2016; Godemann, 2010).

Each of the 10 articles of the Code were divided into different epigraphs according to their content resulting in 27 items (Appendix 1). Each epigraph, in turn, was classified from 0 to 2 in function of the website data following analogous tested methodologies (Frías-Aceituno et al., 2013; García-Lacalle et al., 2011). A 0 value was assigned to the absence of website information or if the data were not found due to difficult accessibility. The value of 1, in turn, was designated to the existence of brief, general descriptive information. Finally, the value of 2 was reserved for more elaborate website information accompanied by a document or other data. The method was subject to peer review and later agreed upon by the authors of this study. To evaluate the reliability of the scores obtained, the degree of coincidence of both judges was calculated according to the Holsti index.

This means of assessment therefore allowed determining the level of attention accorded to each of the Code's principles based on information provided by the organisations themselves. It also

revealed which aspects that received more or less attention by the hotel chains.

This methodology was selected in function to two types of analyses. The first was a descriptive analysis of the results gleaned from the items. The second, applied in similar studies (Navarro-Galera et al., 2014, 2017; Hąbek and Wolniak, 2016; Bodolica and Spraggon, 2015) comprised a statistical T-test to determine mean equality followed by an analysis of variance (ANOVA) to test the hypotheses.

5. Results

The amount of disclosure of relevant information in the hotel chain websites relative to their commitment to their stakeholders reflects, firstly, whether or not these entities adhered to the GCET, and secondly, to what extent the hotel chains are aligned with the principles of the Code.

5.1. Degree of code adhesion

The findings listed in Table 2 indicate that only 27 of the 115 (23.5%) hotel chains have adhered to the GCET. This low percentage can be due either to ignorance of the Code by Spanish hotel chains or to awareness that adherence is not mandatory. These results are in line with other studies that point to a wide interval of values of companies, from 15% to 88%, adopting ethical codes (Club de Excelencia en Sostenibilidad, 2016; Ayuso and Garolera, 2012; Rodríguez-Domínguez et al., 2009).

However, one would have expected a greater adoption of the Code since this is a sector with such a high impact on sustainability and since the sample is limited to large hotels (more than 1000 rooms).

5.2. The spread of information about to the articles of the code

The analysis of information regarding each of the articles of the Code (see Table 3) reveals that hotel chains only disclose data in less than 20% of the cases.

The articles of the Code receiving the most attention are, in order of importance, Article 7 (71%), Article 8 (47%) and Article 3 (22%). Article 7 refers to the right to tourism, and its content is specified in the effort of hotel chains to diversify their offer to different types of public including families, adults and couples. Hotel chains make the effort to gather information in their websites specifically designed for each type of customer. As indicated by Rodríguez et al. (2013) when considering the data disclosed to the different stakeholders, the binomial client-employee is for the most part incorporated into the management of SR. This information is greater than the social or environmental information. The content of Article 8, regarding freedom of travel, refers to legal aspects alluded to by Ayuso and Garolera (2012), specifying that most hotel chains offer information in their websites about customer confidentiality (and other aspects of this nature) regardless of the country or locality visited by the client.

It is noteworthy that the percentage of Article 3 items regarding conserving natural resources, although relatively high, indicates a

Table 3
Quantification of the 10 articles of the Global Code of Ethics for Tourism.

Article	Total score	% of the maximum score (230 points)
Article 1: Tourism's contribution to mutual understanding and respect between peoples and societies	73	16%
Article 2: Tourism as a vehicle for individual and collective fulfilment	132	14%
Article 3: Tourism, a factor of sustainable development	102	22%
Article 4: Tourism, a user of the cultural heritage of mankind and contributor to its enhancement	49	11%
Article 5: Tourism, a beneficial activity for host countries and communities	149	16%
Article 6: Obligations of stakeholders in tourism development	213	23%
Article 7: Right to tourism	164	71%
Article 8: Liberty of tourist movement	109	47%
Article 9: Rights of the workers and entrepreneurs in the tourism industry	195	14%
Article 10: Implementation of the principles of the Global Code of Ethics for Tourism	28	12%

Note: The maximum score of each article corresponds to 230 points (2 points, that is the maximum value for each item, for the total of 115 entities).

low level of information disclosure (22%). This suggests that, there are few hotel chains that communicate their environmental behaviour data. The content of this article is, in our opinion, particularly relevant because it points about capacity of tourism to make a contribution to achieving sustainable development objectives linked to climate change.

The articles of the Code disseminating less information are Article 4 on the use and enrichment of cultural heritage and Article 10 on application of the Code, recognition of the WTO, and other institutions in the promotion of tourism. Regarding this last aspect, it is worth noting that only a few of the 27 signatories offer a significant amount of data, as evidenced by the low valuation (28 points, representing 12% of the total). This low value (detailed in Item 10, Appendix 1) derives from the fact that eight signatories refrained from presenting data in their websites, ten offered scarce data on their membership, and only nine, besides indicating adherence to the Code, recognised the role of other international initiatives. These initiatives are the United Nations Global Compact Pact and the Code of Conduct for the Protection of Children against Sexual Exploitation in Tourism and in the Travel Industry. Therefore, the signatory hotel chains do not sufficiently value the adoption of the Code.

Appendix 1 offers data order to deepen the analysis of the content and development of the Code. As indicated previously, the information related to the different epigraphs of the articles does not reach 20% of the maximum possible score and the average value rarely exceeds this number. Therefore, although information relative to the different epigraphs does exist in the websites, it does not allow to delving deeper into actions or identify specific steps.

Regarding social information, the most relevant aspects are included in the following items: 1.1. Understanding and promotion of ethical values, 2.1. Respect for the equality of men and women, 5.1. Direct and indirect creation of employment, and 9.1. Ensure the right and duty to adequate initial and continuing training. The last two relate to employment. It is noteworthy that the contribution of the Code to mutual respect between individuals and business is only present in a few reports on the ethical values guiding their performance (22%). There are 31 (27%) entities that make reference to an ethical code while only 10 (9%) provided accurate information (Item 1.1). Furthermore, only a few hotel chains that provided

Table 2
Category of hotel chains and number of signatories.

Category	Hotel Chains	GCET signatories
National	75	14
European	8	0
International	32	13
Total	115	27

information or offered commitment in their websites to equality or to the defence of human rights, 24 (21%) refer to item 2.1. By contrast, hotel chains do report their commitment to direct or indirect job creation (37%) as 74 (64%) provided some type of information along the lines of Item 5.1. They also address the question through their website by means of offering employment or allowing access to employment applications through a simple link. However, rare are the occasions revealing a specific commitment to local community and there are no signs of contracting local staff.

Information about worker rights (Art. 9), present in 35 cases (30%), is practically reduced to a commitment to worker training and/or worker participation in certain professional processes (Item 9.1).

Environmental information is reflected in Article 3. In general, hotel chains report their commitment to the environment and their actions regarding consumption of natural resources and generation of waste. In this case of 52 companies (46%) offered some data (Item 3.1.)

The legal obligations of tourist agents were indicated by reports of prices and conditions. A total of 106 hotels (92%) offer data along these lines. Yet only rarely did they offer supplemental information as to the clauses of the contracts, and in no case did they advance data as to possible payment of damages. Hotel chains have also begun to report on their initiatives as to food security which are most likely driven by customer demand and an increase in specific food needs (Item 6.2).

In other respects, such as a commitment and protection to cultural heritage, hotel chains offer very little information. Only 25 (22%) provided data on actions to promote local cultural heritage such as craftwork or folklore (Item 4.2).

5.3. Relationship between adherence to the code and transparency

A T-test for mean equality was carried out with the objective of analysing whether Code adoption leads to a different behaviour in implementing the principles of social responsibility and sustainability. The values listed in Appendix 1 suggest that there are significant statistical differences (sig. <0.05) that corroborate hypothesis H1 in 77.77% of the analyses. These differences are due to the greater amount of information collected in the websites of the hotel chains adhering to the Code. The items revealing no significant differences are either those provided among general information, such as Item 2.4 (Combat the exploitation of humans beings of all inclination), or, in turn, those in which no information is generally available as is the case of Item 4.1 (Attention to the protection and rehabilitation of monuments and places of historical interest).

5.4. Relationship between adherence to the code and hotel chain geographical scope

An analysis of variance (ANOVA) was carried out in order to determine whether the hotel chain geographic scope has an influence (independent variable) on the level of disclosure of information and, therefore, on the development of the content of the Code (dependent variable). The values listed in Appendix 2 indicate that there are noteworthy statistical differences in 19 of the 27 items representing 70.4% of the aspects. Thus a hotel chain's geographical scope does play a role in leading to a different behaviour (sig. <0.05), confirming hypothesis H2.

In order to determine the differences of these aspects in function of the chain's national, European and international scope, the current study carried out multiple post hoc comparisons following the lines of the research of Navarro-Galera et al. (2017). The results in Appendix 2 indicate the following:

- There are significant differences between the international and national hotel chains in 48% of the items.
- There are significant differences between the international and European hotel chains in 64% in the items.
- There are differences between the national and European hotel chains in 52% of the items.
- The items that identify differences between the hotel chains of the three geographical categories share the following social aspects: promotion of human rights (Item 2.2); promotion of the specific rights of the most vulnerable population groups (Item 2.3); hiring local staff as a priority (Item 5.2); protection of workers (Item 9.3); avoidance of transmitting or imposing cultural and social models on local communities (Item 9.4); and recognition of the role of international organisations (Item 10).

6. Discussion

The information offered in the websites responds, in fact, to the commitments and areas of action of hotel chains in the realm of Social Responsibility (SR) with the Code serving simply as another tool of management.

The low level of dissemination of SR and Code information resembles that of other economic sectors (Navarro-Galera et al., 2014, 2017; Rodríguez-Domínguez et al., 2009; Ayuso and Garolera, 2012). Moreover, the results are consistent with the findings of Casaldàliga and Horno (2012) that identify the level of SR development in the Spanish hotel industry as still in an initial phase in spite of signs of progress due to the increasing demands of certain influential tour operators.

Regarding social information, the low rates of the results contrast with the conclusions of Mattera and Moreno-Melgarejo (2012) affirming that the hotel chains of their study area consider the community in which they operate an essential asset, and develop actions aimed at satisfying the basic needs of the lowest social classes.

Grosbois (2012) concluded, by contrast, that although a large number of hotels declare a commitment to SR, only a few offer details of their concrete initiatives to contribute to these objectives and only a few report on the actual yield of their actions. Other snags arise when attempting to compare estimations of hotel chain performance when resorting to the different methodologies and means of measurements, as well as the lack of transparency regarding the reported values. A number of these issues were corroborated while collecting the data for the current research.

These results are therefore in line with the research of Ayuso and Garolera (2012) indicating that the most frequent commitments are to those of compliance to current legislation, to the offer quality products and services to clients, to the satisfaction of client requirements, to non-discrimination toward employees, and to impartiality when selecting suppliers and distributors.

Sustainable development in tourism therefore requires inclusion of all the relevant stakeholders in the communication and decision making processes of an organisation (Galant et al., 2015). The Code's 10 principles widely cover the economic, social, cultural and environmental components. Hotel chains that signed the GCET must adhere to their engagement to stakeholders regarding these issues and disclose more information as to their impact.

7. Conclusions

The findings of the current study reveal the practices of transparency about ethic and sustainable behaviour of hotel chains and highlight the lack of information as to certain issues that must be taken into consideration by all organisations adhering to the GCET

Code in the coming years, as well as by pioneering entities that desire to take a step forward in developing and integrating SR policies.

Despite the significant role of tourism in sustainable economic development, and despite the WTO's efforts to promote GCET adoption, it is evident that Code adherence among Spanish hotel chains is not widespread. Furthermore, response to the commitment differs greatly according to hotel chain geographical location.

Adhesion to the Code is greater among international chains, a fact that confirms that the actions of the chains depend on the socio-economic and cultural context of their setting. A greater adherence by international chains suggests that there may be a certain acknowledgement of the need for such codes in developing countries or in very diverse markets. Yet non-ethical behaviour and absence of responsibility persist throughout the world (Buades, 2010).

In spite of low adherence to the Code, the study of its influence on the level of transparency of hotel chains evidences a greater dissemination of information among the chains adopting the Code. The Code therefore acts as a catalyst for transparency and development of social responsibility and sustainability in this sector. Hence, this study confirms that promotion of this type of tool serves to achieve sustainable economic development.

In this regard, it is important to highlight that the WCTE concluded the report (UNWTO, 2017) encouraging tourism businesses to adopt more responsible practices guided by the SDGs and the GCET. This therefore justifies the need for organisations in the tourism sector to make an effort in disseminating the Code and in developing tools that facilitate its understanding and integration in hotel management. In addition, as noted by Frangiulli (2011), the

Code is necessary to minimise the negative impacts of a flourishing sector. Ayuso and Garolera (2012) go further to suggest that the process of development, implementation and monitoring of the Code is more critical than its content.

Although the current study offers empirical evidence that adherence to the GCET improves transparency, the road leading to attaining this goal is very long. As certain authors have pointed out, the effectiveness of the Code requires monitoring. Future research therefore should be carried out along this line to determine to what extent initiatives such as the Global Reporting Initiative (GRI) can be incorporated by hotel chains so as to attain a level of accountability and transparency, as well as to improve the means of comparing between them.

Sustainable tourism is therefore key to achieving a more sustainable economic development. As Mossaz and Coghlan (2016) point out, the development of sustainable tourism will depend on a dialogue involving ethical concerns and values within the tourism supply chain between the sector's different agents and stakeholders. In this context, the GCET, insofar as it integrates policies of responsibility and is proven to be effective, is a key tool of sustainability serving as a guide for ethical behaviour among agents and organisations, in addition to serving to clarify stakeholder demands and expectations.

Appendix 1. Values of disclosure of SR information, differences of code adhesion or not, and differences of geographical scope

Article	Item	Disclosure of SR information				Differences by code adhesion or not		Differences by geographical scope		
		Values of the epigraphs				T-test		ANOVA		
		Value 0	Value 1	Value 2	Maximum value (230 points)	t	Sig.	t	Sig.	
Article 1:	1.1	Understanding and promotion of ethical values	64%	27%	9%	22.00%	3.554	.001	8.403	.000
	1.2	Adaptation to the norms and customs of the host country	55%	35%	10%	10%	.775	.443	23.314	.000
Article 2:	2.1	Respect for the equality of men and women.	79%	12%	9%	15%	3.334	.001	4.825	.010
	2.2	Promotion of human rights	77%	13%	10%	16%	4.137	.000	5.842	.004
	2.3	Promotion of specific rights for the most vulnerable population groups	80%	13%	7%	13%	3.895	.000	6.505	.002
	2.4	Combat the exploitation of humans of all inclinations	49%	29%	22%	13%	1.845	.073	2.654	.111
Article 3:	3.1	Save scarce and valuable natural resources (water and energy), and avoid production of waste	55%	23%	23%	34%	2.660	.009	3.011	.053
	3.2	Preserve the endangered wild fauna and flora	85%	9%	6%	10%	2.672	.009	7.387	.001
Article 4:	4.1	Attention to the protection and rehabilitation of monuments and places of historical interest	90%	7%	3%	7%	1.131	.261	3.723	.027
	4.2	Organisation of tourist activity nurturing the survival and growth of cultural production	78%	15%	7%	14%	1.987	.049	3.594	.031
Article 5:	5.1	Direct and indirect creation of employment	36%	54%	10%	37%	3.995	.000	3.805	.025
	5.2	Prioritise hiring local personnel	83%	12%	4%	10%	3.355	.001	6.711	.002
	5.3	Conduct studies of impact of development projects in the natural environments	90%	8%	2%	6%	1.774	.079	1.136	.325
	5.4	Dialogue with affected populations.	81%	16%	3%	11%	3.174	.002	1.027	.362
Article 6:	6.1	Ensure the transparency of clauses in client contracts	8%	88%	4%	48%	2.544	.012	.301	.740
	6.2	Ensure safety, accident prevention, health protection and food hygiene	53%	38%	9%	28%	3.534	.001	1.993	.141
	6.3	Release of records in accordance with national regulations	87%	8%	5%	9%	2.244	.027	.815	.445
	6.4	Contribute to the cultural and spiritual development of tourists by allowing the practice of religious rites	87%	11%	2%	7%	2.228	.028	5.849	.004
Article 7:	7	Encourage and facilitate family, young people, elderly and disabled tourism	23%	12%	65%	71%	.917	.361	.609	.546
Article 8:	8	Ensure tourists and visitors the same rights as the citizens of the country they visit regarding data confidentiality	12%	81%	7%	47%	3.377	.001	1.772	.175
Article 9:	9.1	Ensure the right and duty to adequate initial and continuing training	70%	20%	10%	20%	3.029	.003	6.478	.002

(continued)

9.2	Ensure sufficient social protection	74%	17%	9%	17%	3.892	.000	4.246	.017
9.3	Limit the insecurity of employment as much as possible.	77%	17%	7%	15%	3.394	.001	6.235	.003
9.4	Avoid transmitting cultural and social models imposed on local communities	65%	30%	5%	7%	1.198	.238	15.809	.000
9.5	Commitment to local development	77%	17%	7%	15%	3.828	.000	8.852	.000
9.6	Avoid that the arrival of imports reduce the contribution of local economies	86%	9%	5%	10%	3.046	.003	4.361	.015
Article 10:	10 Recognise the role of international organisations. Beginning with the WTO and of the NGOs promoting and developing tourism	83%	9%	8%	12%	4.661	.000	6.062	.003

Appendix 2. Mean differences of hotel chains according to geographical scope: national, European and international

			Mean difference	Standard error	Sig.
1.1 Understanding and promotion of ethical values	National	European	.195	.228	.669
		International	-.493*	.129	.001
2.1 Respect for the equality of men and women.	European	International	-.688*	.242	.015
		National	.213*	.061	.002
2.2. Promotion of human rights	European	International	-.349	.154	.072
		National	-.563*	.142	.001
2.3 Promotion of specific rights for the most vulnerable population groups	European	International	.227*	.065	.002
		National	-.398*	.154	.035
3.1 Save scarce and valuable natural resources (water and energy), and avoid production of waste	European	International	-.625*	.140	.000
		National	.173*	.058	.011
3.2 Preserve the endangered wild fauna and flora	European	International	-.389*	.139	.020
		National	-.563*	.127	.000
4.1 Attention to the protection and rehabilitation of monuments and places of historical interest	European	International	.363	.301	.451
		National	-.324	.171	.144
4.2 Organisation of tourist activity nurturing the survival and growth of cultural production	European	International	-.688	.319	.084
		National	.107	.045	.051
5.1 Direct and indirect creation of employment	European	International	-.393*	.142	.023
		National	-.500*	.135	.002
5.2 Prioritise hiring local personnel	European	International	-.058	.131	.898
		National	-.246	.112	.084
5.3 Conduct studies of impact of development projects in the natural environments	European	International	-.188	.163	.497
		National	.227*	.062	.001
5.4 Dialogue with affected populations	European	International	-.273	.141	.140
		National	-.500*	.127	.001
6.1 Ensure the transparency of clauses in client contracts	European	International	-.110	.230	.882
		National	-.360*	.130	.018
6.2 Ensure safety, accident prevention, health protection and food hygiene	European	International	-.250	.244	.564
		National	.120*	.046	.031
6.3 Release of records in accordance with national regulations	European	International	-.349*	.127	.024
		National	-.469*	.119	.001
6.4 Contribute to the cultural and spiritual development of tourists by allowing the practice of religious rites	European	International	.093*	.039	.048
		National	-.094	.092	.565
7. Encourage and facilitate family, young people, elderly and disabled tourism	European	International	-.188	.083	.078
		National	.227*	.062	.001
8. Ensure tourists and visitors the same rights as the citizens of the country they visit regarding data confidentiality	European	International	-.055	.102	.853
		National	-.281*	.081	.004
7. Encourage and facilitate family, young people, elderly and disabled tourism	European	International	-.053	.130	.912
		National	-.053	.074	.752
8. Ensure tourists and visitors the same rights as the citizens of the country they visit regarding data confidentiality	European	International	0.000	.139	1.000
		National	-.020	.240	.996
7. Encourage and facilitate family, young people, elderly and disabled tourism	European	International	-.270	.136	.122
		National	-.250	.255	.591
8. Ensure tourists and visitors the same rights as the citizens of the country they visit regarding data confidentiality	European	International	.173*	.055	.006
		National	-.077	.123	.808
7. Encourage and facilitate family, young people, elderly and disabled tourism	European	International	-.250	.110	.075
		National	.080	.041	.137
8. Ensure tourists and visitors the same rights as the citizens of the country they visit regarding data confidentiality	European	International	-.264*	.095	.021
		National	-.344*	.085	.001
7. Encourage and facilitate family, young people, elderly and disabled tourism	European	International	.342	.313	.521
		National	.060	.178	.938
8. Ensure tourists and visitors the same rights as the citizens of the country they visit regarding data confidentiality	European	International	-.281	.333	.675
		National	-.107	.161	.786
7. Encourage and facilitate family, young people, elderly and disabled tourism	European	International	-.169	.091	.159
		National	-.063	.171	.929

(continued on next page)

(continued)

			Mean difference	Standard error	Sig.
9.1 Ensure the right and duty to adequate initial and continuing training	National	European	.168	.140	.475
		International	-.457*	.168	.025
9.2 Ensure sufficient social protection	European	International	-.625*	.200	.011
		National	.280*	.065	.000
9.3 Limit the insecurity of employment as much as possible	European	International	-.314	.155	.118
		International	-.594*	.141	.001
9.4 Avoid transmitting cultural and social models imposed on local communities	National	European	.213*	.055	.001
		International	-.380*	.151	.041
9.5 Commitment to local development	European	International	-.594*	.141	.001
		National	1.333*	.211	.003
9.6 Avoid that the arrival of imports reduce the contribution of local economies	National	European	1.083*	.225	.006
		International	-.250*	.078	.008
10. Recognise the role of international organisations ...	European	International	.048	.135	.932
		National	-.483*	.148	.006
	European	International	-.531*	.187	.023
		National	.120*	.046	.031
	National	European	-.286	.134	.096
		International	-.406*	.126	.008
	European	European	.147*	.056	.028
		International	-.385*	.146	.031
	European	International	-.531*	.135	.001

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