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Sustainability and Competitiveness in the Hospitality Industry



Vânia Costa and Carlos Costa

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Sustainability and Competitiveness in the Hospitality Industry

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Systematic Literature Review 1

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Cávado and Ave, Portugal & CiTUR, Portugal
Carlos Costa, GOVCOPP, University of Aveiro, Portugal*

Hospitality is one of the most dynamic sectors of activity and plays a key role in competitiveness and regional development. Over the past decades, the sector has faced several challenges, especially in times of crises and pandemics. This study analyzes the effects of the pandemic on the tourism industry and specifically on the hotel industry and reviews the literature related to the impacts and recovery strategies that were implemented in previous crises that affected the hotel industry. An extensive and systematic literature review will be conducted on the impacts and recovery strategies that have been implemented in previous crises affecting the hotel industry. To conduct this review, the study analyzes publications from the last 11 years with the keywords “hospitality+crises+challenges” in titles, keywords, and abstracts in Scopus.

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COVID-19’s Impact on the Chinese Tourism and Hospitality Sector.....23

*Poshan Yu, Soochow University, China & Australian Studies Centre,
Shanghai University, China
Keyi He, Independent Researcher, China
Michael Sampat, Independent Researcher, Canada*

Tourism and hospitality that once occupied billions of economic outputs every year was blown seriously by the COVID-19 outbreak. The slow of domestic and international interactions has drained the tourism and hospitality industries’ customer flows greatly. Millions of practitioners are struggling for crisis remission. Though

scholars have noted the plight of the hospitality industry, most previous studies have focused on the pandemic effects on the hospitality industry in the short run. Few have investigated the whole industry's long-term sustainability under the pandemic, which is increasingly important as the pandemic is going beyond expected. This chapter aims to explore measures and innovations that help hotels recover from pandemic shock and develop long-term sustainability during the outbreak. Based on the framework of Clauss T, the author studied the business model and innovation of the Chinese hotel industry in the post-pandemic era by integrating the importance of hygiene upgrades, local market expansion, and stakeholder management to the industry.

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The objective of the chapter is to provide an insight into the potential of the BSC, as a performance evaluation and strategic management tool, to improve the hospitality industry's competitiveness. To fulfil this objective, a qualitative methodology will be followed, based on a systematic review of the literature published on the subject in question. The main contribution of the chapter is to gather information that will enable hospitality industry managers to focus on their essential issues, evaluating their performance in a more realistic way, and enabling strategic management. In addition, it will be possible to draw a general profile of the scientific production on the BSC in the hospitality industry, providing historical and statistical data to strengthen future studies in this area of knowledge.

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The current context caused by the COVID-19 pandemic, with the greatest impact on tourism, showed the countries' economic dependence on this sector. In fact, tourism is fundamental for the economic development of a country and should be one of the priorities of the public policies of municipalities, as a stakeholder in the development of regions. In this sense, the present research focuses on the study of tax incentives to tourism of regional scope, and on the benefits granted to Portuguese companies with touristic utility statute. The authors conclude that the tax benefits understudy have not been a practice generally adopted by Portuguese companies and concentrated on a small number of municipalities in Portugal.

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This chapter aims to analyze the importance of corporate social responsibility (CSR) in the hospitality sector according to the global code of ethics for tourism (GCET) and the 17 Sustainable Development Goals (SDG), defined in the Agenda 2030. To achieve this objective, a literature review was carried out about the concepts of sustainability and CSR in the hospitality sector and their close interconnection with the GCET and the SDGs. Literature put in evidence that the adoption of sustainable practices, and specifically of CSR, increases hotels competitiveness and differentiation. On the other hand, bureaucratic, organizational, and legal aspects were identified as the main obstacles in the implementation of CSR measures in hotels. Finally, some theoretical and practical implications are presented in the main dimensions of CSR in hotels, as identified in the scope of GCET and SDG: customer loyalty, promotion of organizational citizenship behaviors, and corporate financial performance.

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Sustainability and Competitiveness of Transforming Tourist Accommodation 141

Shweta Chandra, Jamia Millia Islamia, India

Aditya Ranjan, Jamia Millia Islamia, India

Accommodation is a base of the tourism industry, forming a vital and fundamental part of the tourism supply. As guest experience evolved, the accommodation industry needed to find new ways to differentiate itself. It led to the commercialization of the accommodation industry, impacting the competitiveness and sustainability of tourist accommodations. Moreover, accommodation has been identified as a resource-intensive tourism subsector, contributing to local or global environmental problems. Hence, the chapter highlights the need for sustainability and how tourist accommodations could offer competitiveness in the current scenario and plan effectively for future endeavors. It further outlines how complying with the sustainable policies, the accommodation industry could co-create tourism experiences to improve customer experience and lead to greater satisfaction. The chapter also highlights how accommodation managers can utilize precise and comprehensive visibility and awareness of tourist preferences to effectively confront the complexity of tourist

experience management.

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The experts consider sustainability as one of the most noticeable trends during and after the pandemic. For that reason, this chapter seeks to deepen the weight that sustainability has acquired in the tourism sector from the beginning of the COVID-19 pandemic. To achieve this goal, a systematic bibliometric review on sustainability in tourism will be carried out. To carry out this analysis, the authors will search the words “sustainability + tourism + covid” in titles, keywords, and abstracts on Scopus from 2020 until June of 2021. Analysed manuscripts emphasize the role of sustainability in a sector hard hit by the COVID-19 pandemic that has led in changes in people touristic behaviour patterns. This chapter shows that a more sustainable awareness emerges from new touristic consumption trends and that companies that have adapted to these new trends are those that could be better positioned in the new context.

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Sultan Nazmiye Kılıç, Balıkesir University, Turkey

In this study, the field of tourism entrepreneurship was approached from the perspectives of COVID-19 and government responses. Government supports as policy responses are able to induce positive effects on entrepreneurship, so many countries have developed strategies for tourism initiatives in order to mitigate the adverse effects of the pandemic. Since the tourism sector and tourism entrepreneurship have been deeply affected by the virus, there have been numerous studies conducted on the subject. Accordingly, this study aims to understand the research focusing on the reflection of policy responses to COVID-19 for tourism entrepreneurs by reviewing and analyzing the literature. Based on available studies, emerging research topics were synthesized, and some prominent issues were presented and discussed. Although the research results have shown that the studies are primarily concerned with the effect of the crisis, studies that offer suggestions on policy responses are promising.

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Magnus Emmendoerfer, Universidade Federal de Viçosa, Brazil

Elias Mediotte, Universidade Federal de Viçosa, Brazil

This study aims to point out what measures were adopted at the local level to face the pandemic caused by COVID-19. The challenge of the current context lies in the pressures from the trade-off between the reopening of economic activities of a municipality in which tourism is the only economic activity and the recommendations for isolation and social distancing, except essential services. Utilizing documentary and content analysis, this study enabled the authors to consider the locus defined in the case study as a municipality of atomized governance, prioritizing economic aspects to the detriment of socio-environmental and socio-cultural aspects in the constituent phases of the crisis management modus now conferred and (re)adapted. Moreover, sustainable planning that proposes and harmonizes the recovery of the local tourism industry with the precepts of sustainability advocated by the United Nations was absent, given the impacts caused by COVID-19 in the post-pandemic scenario.

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A New Model of Tourism Destination Planning and Management: The Emotional Intelligence of the Post-COVID-19 Destination	245
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Danielle Pimentel de Oliveira, Universitat de València, Spain

Vaccines have opened up a new horizon for tourism worldwide. Municipalities with significant dependence on the sector in their economies will have to adjust to the new needs and expectations of their visitors. Following COVID-19, the key to the development of balanced and sustainable tourism will be the rapid power of adaptation, which, in addition to the 17 SDGs, will have to rely on the involvement of the destination's stakeholders and on the "re"-knowledge of their own reality. The study reflects on the necessary adaptation of tourist municipalities to the reality of the current tourist environment, through the effective use of accessible tools and the recognition of the needs of the new visitor. The idea of destination emotional intelligence is proposed on the basis of a comparative adaptation between the theory of intelligence and the new criteria to be met by post-COVID-19 tourist destinations.

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Preface

The tourism industry comprises business activities that are among the areas experiencing the most expansion and development in recent years. Increased tourism demand has generated exponential growth in tourism offers, and this industry's dynamic trends have boosted regional development and enhanced tourism companies' competitiveness. The tourism industry has become one of the main economic sectors worldwide, with the third largest export volume and, in 2019, 7% of global trade. In some countries, tourism accounts for more than 20% of the gross domestic product. In view of the tourism and hospitality industry's evolution and consolidation, the prospects for 2020 were considered quite positive and promising.

However, the world began experiencing unprecedented events with the outbreak of coronavirus disease-19 (COVID-19). As this disease spread around the globe, the World Health Organisation classified the outbreak as a pandemic, closing entire economies down overnight. Physical distancing measures had an immediate impact on tourism demand. Uncertainty, fear, public health concerns, loss of confidence and abrupt drops in reservations are currently the biggest issues, creating highly complex challenges and an acute level of uncertainty. Tourism is thus among the sectors most deeply affected by the pandemic, which has had a direct impact on economies, livelihoods, public services and employment opportunities on all continents. Every component of the tourism value chain has been affected.

Due to the pandemic, the hotel industry, in particular, now faces unprecedented challenges. The main COVID-19 preventive measures are social distancing, mobility restrictions and border closures. These efforts to flatten the COVID-19 curve have wiped out entire hotel companies and drastically reduced tourism demand. The crisis's impacts have been felt in all industries worldwide, but the travel and tourism industries are among those most affected. Previous to 2020, studies had already reported that, similar to tourism, the hotel industry had experienced an extremely large number of changes and interruptions over the previous few years, which meant that hotels faced a set of challenges and opportunities. New technologies and social networks have facilitated the creation of virtual communities that have had a profound effect

on consumers, as well as creating more transparency and better quality of services. With the pandemic, these issues abruptly became the challenges of the past.

The hotel industry must now respond to the crisis – after much careful reflection and substantial changes in its operations and business models – to guarantee these strategies' sustainability in the post-pandemic period. More research on the scope of new business models, operating models, value and distribution chains and human resources allocation, among other components, is fundamental to formulating knowledge in new ways. Further studies on these topics are needed to foster appropriate responses in the hotel industry.

The hospitality industry is the most important superstructural element of tourism destinations as, without these businesses, destinations cannot remain competitive. This industry is one of the most dynamic business sectors, playing a key role in regions' competitiveness and development. In the past decades, hospitality companies have faced varied challenges, such as new technologies, low cost airlines' growth and unexpected trends in demand. Tourists' experiences of and satisfaction with tourism services depend on various tourism sectors' cooperation, and hospitality demand tends to fluctuate and be seasonal. In addition, digital media have joined other countless challenges to create difficulties for hotels. Currently, hospitality providers are immersed in uncertain and highly competitive business environments.

Given this industry's importance, researchers need to investigate these companies and determine whether the industry's different types of business activities have been able to respond adequately to the growth in demand. Studies should assess hospitality businesses' capacity for innovation and adaptations to meet different market segments' needs. Experts must also understand if the industry's expansion has allowed companies to become more competitive and resilient in the face of constant change or if hospitality business structures are fragile and unstable. This book's contents consist of exploratory research seeking to achieve the objectives of forecasting scenarios, debating new paradigms and novel response strategies and identifying future tendencies in the hotel industry's sustainability and competitiveness.

Tourism is one of the largest, fast-growing industries in the world. The hospitality industry, in particular, is one of the most significant drivers of economic growth and socioeconomic advances in developed and developing countries. This industry contributes directly to gross domestic products, job creation, income levels and destinations' expansion and economic development. The hospitality industry also contributes indirectly to the creation of employment opportunities in, for example, the arts, cultural events, theatres and festivals, as well as food and beverage businesses.

Forecasts for 2020 indicated a promising year was ahead for this industry, but the COVID-19 pandemic has had a catastrophic impact. Hospitality companies are experiencing one of the biggest, unprecedented crises to date. Given this industry's

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high cost structure and intensive use of human capital, experts must now rethink strategies to ensure these businesses' future recovery.

Within this context, the proposed book focuses on complex issues from a hotel industry perspective and emerges as a survey of existing research, reflecting on the pandemic's impacts and generating scenarios for how to strengthen business structures. This book contains investigations that sought, based on analyses of the pandemic's impacts and changes in demand, to support hospitality companies' planning and management and rethink business models and human resources and competitiveness strategies. The researchers' goal was to strengthen this extremely important industry's sustainability and resilience to help boost economies.

The target audience of this book is composed of social sciences researchers, lecturers, students, practitioners, entrepreneurs, policymakers and educators. All of them will gain expertise and benefit from innovative research discussions about different and broader experiences and perspectives on important issues related to human capital and people management in the tourism industry.

BOOK COVERAGE

This book, *Sustainability and Competitiveness in the Hospitality Industry*, is organized into 10 chapters.

Chapter 1, "Challenges in Times of Crisis and Pandemics in the Hospitality Industry: A Systematic Literature Review," analyzes the effects of pandemics on the tourism industry and specifically the hospitality industry and reviews the literature related to the impacts and recovery strategies that have been implemented in previous crises that have affected the hospitality industry. This study conducts an extensive and systematic literature review of the impacts and recovery strategies that have been implemented in previous crises affecting the hotel industry. The results of the study have implications for hotel industry managers and governments providing financial aid to businesses affected by a disaster or pandemic. The main contribution of this chapter is therefore to assess the impact of the pandemic on the finances and competitiveness of hospitality and tourism businesses and to explore public strategies that contribute to rethinking, revitalizing, and increasing the competitiveness of the hospitality industry through conceptual frameworks based on integrating sustainable management practices into the planning processes of tourism destinations. The response to any crisis by the tourism sector is essential based on resilience. According to the literature, there should be a strong link between the public and private sector and the involvement of local and regional authorities throughout the tourism system. Beyond the negative effects, the industry's response may be to reinvent the sector based on sustainable models, reducing the negative

effects of travel, accommodation, restaurants and activities on the environment. The tourism sector must also become more responsible and respectful of the territory and communities. Circular economy approaches should help reduce waste generated by visitors and increase the more efficient use of resources.

Chapter 2, “COVID-19 Impact on the Chinese Tourism and Hospitality Sector,” explored the Chinese hospitality industry’s business model (BM) and business model innovation (BMI) before and after the outbreak of COVID-19. And investigating the status and challenges Chinese tourism and hospitality industries faced in the post-epidemic era. The results of this article give insights on Chinese hospitality management experience and wisdom during the epidemic, which are valuable for world tourism and hospitality to maintain and foster long-term sustainability and competitiveness.

Chapter 3, “The Balanced Scorecard and Competitiveness in the Hospitality Industry,” aims to provide an insight into the potential of the BSC, as a performance evaluation and strategic management tool, to improve the competitiveness of the hospitality industry. The chapter is a theoretical essay, based on literature research on this topic. The main contribution of the chapter is to gather the information that will enable Hospitality Industry managers to focus on their essential issues, evaluate their performance more realistically and enable strategic management. In addition, it will be possible to draw a general profile of the scientific production on the BSC in the Hospitality Industry, providing historical and statistical data to strengthen future studies in this area of knowledge.

Chapter 4, “Tax Incentives for Tourism: The Case of Portuguese Municipalities,” is as an objective the study of the tax benefit of the exemption from the Municipal Property Tax (MPT) of buildings in Portugal, to which has been attributed the “Touristic Utility”, and affected to the residential tourism, in an approach focused on the tax revenue ceasing. It was adopted as a research methodology for the case study of the Portuguese corporate beneficiaries, in the period from 2015 to 2019, and with a particular focus on Portuguese municipalities and the tax benefits granted in the year 2019. This research intends to contribute to the debate of the importance of tax policy and its impact on the competitiveness and attractiveness of the tourism sector. This study concludes that the number of beneficiaries of this regime has been concentrated in the Lisboa and Vale do Tejo region and most of the beneficiaries are companies with activities related to hotels and restaurants. Municipalities must implement measures to publicize the tax benefits available to companies so that more companies can join, and at the same time develop the territory, namely by attracting employment.

Chapter 5, “The Relevance of Corporate Social Responsibility in the Hospitality Industry According to the Global Code of Ethics for Tourism and the Sustainable Development Goals,” aims to analyze the importance of corporate social responsibility

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(CSR) in the hospitality sector according to the Global Code of Ethics for Tourism (GCET) and the 17 Sustainable Development Goals (SDG), defined in the Agenda 2030. From a theoretical point of view, this chapter contributes to expanding knowledge about CSR in the hospitality sector according to the GCET and the SDGs, defined in the 2030 agenda. This research adds important information to this topic demonstrating the existence of an intertwined link between the CSR management model and the world established tourism principles (GCET) and the expected achievement of the SDGs. In this sense, it is possible to conclude that more tourism destinations and companies should provide CSR, since it could be the way to correctly execute and promote the GCET and the SDGs, ensuring commitment by the tourism industry and also by the academic community.

Chapter 6, “Sustainability and Competitiveness of Transforming Tourist Accommodation,” emphasises the necessity for sustainability and how tourist accommodations can compete now and, in the future, addressing post-COVID-19 changes and trends in tourist lodgings. The chapter further explores how accommodation managers can manage the complexity of visitor experience management by understanding tourist preferences. Like any other product, tourist accommodation has evolved, adding value and enhancing the guest experience. It must switch to sustainable operation, minimising the negative impact at the same time ensuring responsible consumption. The regenerative approach can be seen as an agent of healing tool and revitalising the ecosystem. In the future, we would see tourist accommodation evolve on the regenerative model, a holistic approach to the well-being of the entire ecosystem in which humans live. Therefore, it is suggested that accommodation stakeholders look forward to the opportunities for regeneration in the business model for comprehensive sustainability.

Chapter 7, “Sustainability in Tourism After COVID-19: A Systematic Review,” seeks to deepen the weight that sustainability has acquired in the tourism sector from the beginning of the Covid-19 pandemic. To achieve this goal, a systematic bibliometric review on sustainability in tourism will be carried out. This chapter has looked at the various trends that could be more resilient to future pandemics, reduce overall emissions and lead to more sustainable tourism. Companies that have adapted to new trends and remained faithful to the principles of sustainable tourism are the ones that may be better positioned in the new context. The study concluded that although the studies include the analysis of sustainability, despite the importance placed in the background, there is a lack of interest in tourism education in the analyzed manuscripts, as well as a deep focus on the future implications of governments to deal with climate change.

Chapter 8, “COVID-19 and Policy Responses to Tourism Entrepreneurship: A Literature Review,” aims to understand the reflection of policy responses in the literature. Firstly, the background is presented, and the methodology is explained.

Then after reviewing the research on policy responses to tourism entrepreneurs, solutions and recommendations, future research directions, and conclusion sections are given, respectively. The rapidly increasing international tourist arrivals, which are recently observed, are promising because government support can be effective to a certain extent. It is thought that this study will be helpful in terms of reflecting the academic view on the subject. Academic studies are essential tools for imaging and evaluating real-life practices and bringing out new perspectives. Understanding the current state of tourism entrepreneurs who benefited from policy supports, examining whether these policies have a positive response in the sector and whether these policies meet the expectations in the sector will be valuable in terms of understanding the efficiency of the policies and revitalizing the tourism sector.

The objective of Chapter 9, “Crisis Management Modus and Sustainability in Touristic Destinations: Lessons From the COVID-19,” was to provide the management modus for tourist destinations in crisis. The Covid-19 pandemic context was analyzed and its data was discussed. However, the authors believe that the main contribution and originality of the study is the management modius’s application in epidemiological crises and in all possible crises, which are immanent to tourist destinations. In summary, the benefits of this research can bring relevant contributions to academia, to local governments involved in facing the pandemic caused by COVID-19, and to the civil community, which operates or depends on tourism. Thus, the authors hope that this research can advance knowledge about the complexity of the relationships between local governance, crisis management, and public planning to develop sustainable tourism in epidemiological crises, such as the current COVID-19 pandemic.

Chapter 10, “A New Model of Tourism Destination Planning and Management: The Emotional Intelligence of the Post-COVID-19 Destination,” reflects the necessary adaptation of tourist municipalities to the reality of the current tourist environment, through the effective use of accessible tools and the recognition of the needs of the new visitor. The idea of Destination Emotional Intelligence is proposed based on a comparative adaptation between the ‘Theory of Intelligence’ and the new criteria to be met by post-COVID-19 tourist destinations. Municipalities with significant dependence on the sector in their economies will have to adjust to the new needs and expectations of their visitors. After the pandemic, sustainability will be the differentiating factor in visitors’ decision-making, and if the cultural factor is added to this decision as a differentiating element, the possibilities of developing sustainable tourism in the territory become significant. It is observed that in many destinations there is already a process of acculturation through the progressive loss of control by local governments in favour of global companies, resulting in the loss of local identity and streets saturated with establishments that do not reflect the local idiosyncrasy. It is imperative to reorient local value chain efforts and a

Preface

more sustainable, orange and circular economy. In this sense, the search for more sustainable destinations will be the backbone of the post-COVID-19 tourism that is beginning to emerge.

Therefore, this book aims to contribute to the future and strategic planning of the hospitality and tourism sector. The chapters address key issues related to the sustainable development of hotel businesses and the objectives of business planning models from various points of view. The authors also focus on the planning of this industry in the context of tourism destination management and development. This book also seeks to provide an integrated view of the hospitality industry. The content thus contributes to rethinking, revitalizing, and increasing the competitiveness of the hospitality industry through conceptual frameworks based on the integration of sustainable management practices into the planning processes of tourist destinations.

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Chapter 1

Challenges in Times of Crisis and Pandemics in the Hospitality Industry: A Systematic Literature Review

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ABSTRACT

Hospitality is one of the most dynamic sectors of activity and plays a key role in competitiveness and regional development. Over the past decades, the sector has faced several challenges, especially in times of crises and pandemics. This study analyzes the effects of the pandemic on the tourism industry and specifically on the hotel industry and reviews the literature related to the impacts and recovery strategies that were implemented in previous crises that affected the hotel industry. An extensive and systematic literature review will be conducted on the impacts and recovery strategies that have been implemented in previous crises affecting the hotel industry. To conduct this review, the study analyzes publications from the last 11 years with the keywords “hospitality+crises+challenges” in titles, keywords, and abstracts in Scopus.

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INTRODUCTION

Tourism is one of the largest, fast-growing industries in the world. In particular, the hospitality industry is one of the most significant drivers of economic growth and socioeconomic advances in developed and developing countries. According to OECD (2020) tourism is a very important part of the economies of OECD members and partners and is considered a key growth sector. Specifically, the sector directly contributes 4.4% to the GDP, 6.9% to the employment and 21.5% to service-related exports to OECD countries. Over the past six decades, global tourism has been steadily expanding, being driven by strong global economic growth and the existence of new source markets. Hospitality is a significant sector of the tourism industry.

Over the ages pandemics, epidemics and crises have been described have affected tourism, travel and in particular the hospitality sector (Uğur and Akbiyik, 2020). Tourism has been affected and exposed to numerous crises over the years (Gössling et al., 2020). Examples of some of the crises (including pandemics) that have greatly affected world tourism over the past 2 decades (years 2000-2020) include the terrorist attacks of September 11, 2001, the severe acute respiratory syndrome (SARS) outbreak in 2003, the economic crisis in 2008 and 2009, and the Middle East respiratory syndrome (MARS) outbreak in 2015 (Wen et al., 2005).

However, pandemics not only affect tourists, but also become a problem for the local population in the visited destinations. As such, pandemics and epidemics also cause damage in tourist destinations. As a result, travel becomes a catalyst for the spread of diseases. According to the literature evidence, travellers play a critical role in the transmission of pandemics and/or epidemics between destinations (Hollingsworth et al., 2006).

As a consequence of the Covid-19 pandemic, the world faces an unprecedented global health, social and economic emergency. According to the World Tourism Organization (UNWTO), travel and tourism are among the most affected sectors, with a massive drop in international demand amid global travel restrictions, including many fully closed borders, to contain the virus (UNWTO, 2020).

Forecasts for 2020 indicated a promising year was ahead for this industry, but the COVID-19 pandemic has had a catastrophic impact. Hospitality companies are experiencing one of the biggest, unprecedented crises to date. The epidemic caused by COVID-19 is the largest pandemic that affected the world in the last hundred years and caused devastating effects worldwide (Rodríguez-Antón & Alonso-Almeida, 2020). The tourism sector was strongly affected and reflected great effects and restrictions. These negative effects have resulted, on the one hand, from the drastic restrictions on mobility that were initially decreed by the governments of most countries, restrictions that have paralyzed much of the productive activity and services, as well as transportation and movements between territories, and that have

cancelled the movement of tourists around the world; and on the other hand, from the reduction in disposable income of many families who have seen their incomes disappear or decrease for a considerable period. Faced with the effects of the pandemic, the response of supranational institutions, especially the European Union, has been overwhelming. The European Union has become involved as never before in the revival of economic activity in its sphere, providing significant financial resources to countries most affected by the pandemic, some without reimbursement and some in the form of refundable credits. Similarly, all countries have a major commitment to get out of the crisis with work, financial and fiscal measures.

However, the world began experiencing unprecedented events with the outbreak of coronavirus disease-19 (COVID-19). As this disease spread around the globe, the World Health Organisation classified the outbreak as a pandemic, closing entire economies down overnight. Physical distancing measures had an immediate impact on tourism demand. Uncertainty, fear, public health concerns, loss of confidence and abrupt drops in reservations are currently the biggest issues, creating highly complex challenges and an acute level of uncertainty. Tourism is thus among the sectors most deeply affected by the pandemic, which has had a direct impact on economies, livelihoods, public services and employment opportunities on all continents. Every component of the tourism value chain has been affected.

The hotel industry must now respond to the crisis – after much careful reflection and substantial changes in its operations and business models – to guarantee these strategies' sustainability in the post-pandemic period. More research on the scope of new business models, operating models, value and distribution chains and human resources allocation, among other components, is fundamental to formulating knowledge in new ways. Further studies on these topics are needed to foster appropriate responses in the hotel industry.

The hospitality industry is the most important superstructural element of tourism destinations as, without these businesses, destinations cannot remain competitive. This industry is one of the most dynamic business sectors, playing a key role in regions' competitiveness and development. In the past decades, hospitality companies have faced varied challenges, such as new technologies, low-cost airlines' growth and unexpected trends in demand. Tourists' experiences of and satisfaction with tourism services depend on various tourism sectors' cooperation, and hospitality demand tends to fluctuate and be seasonal. In addition, digital media have joined other countless challenges to create difficulties for hotels. Currently, hospitality providers are immersed in uncertain and highly competitive business environments.

Given the importance of this industry, this study emerges as an exploratory investigation of the challenges and strategies adopted by the hotel industry in the face of crises and pandemics that occur over time. these theoretical reflections aim

to promote debate on new paradigms and new response strategies and future trends in the sustainability and competitiveness of the hotel industry.

THE CHALLENGES OF CRISIS IN FINANCE AND COMPETITIVENESS IN THE HOSPITALITY SECTOR

Methodology

This study uses literature review and content analysis as the research methodology. These types of studies provide a comprehensive overview of the literature related to a topic/theory and analyse previous studies, consolidating existing knowledge under new approaches. The literature selection followed a logic of narrative review, in which the most important thing is the gathering of relevant information that provides context and substance to the overall purpose of the study. The main objective is to analyze the major challenges and impacts of the covid-19 pandemic and previous crises on the tourism industry and specifically on hospitality and to identify recovery strategies that have been implemented in the sector.

The research data used and the bibliometric analyses in this study were downloaded from the Scopus database. In addition, a set of eligibility and exclusion criteria were determined to refine the articles selected for the study. We should note that we excluded book series, books, chapters in books and conference proceedings because their contents are not available in the respective database.

There were four distinct phases to the systematic review process (Figure 1). In the first step, searches were made in the Scopus database with the general keywords “hospitality” and “crises” and “challenges” for the title, abstracts and keywords. In this sense, we analyzed the publications from the last 11 years with the keywords “hospitality+crises+challenges” in titles, keywords and abstracts in the database. This step identified 75 studies published between 2011 and November 2021. Following this, in a second phase, a selection of articles and other scientific papers was made and based on identifying their keywords and reading their abstracts, analyzing the most relevant ones for the study. Of the 75 studies eligible for review, we excluded a total of 23 because they were systematic review studies, book series, books, book chapters, conference proceedings, serials, not in English, with full texts unavailable. After identifying the relevant articles, in a third phase, each paper was examined by reading the abstracts of the articles to ensure consistency with the purpose of this research. In the final stage, after eligibility of the studies, the final list of papers was composed of 52 articles.

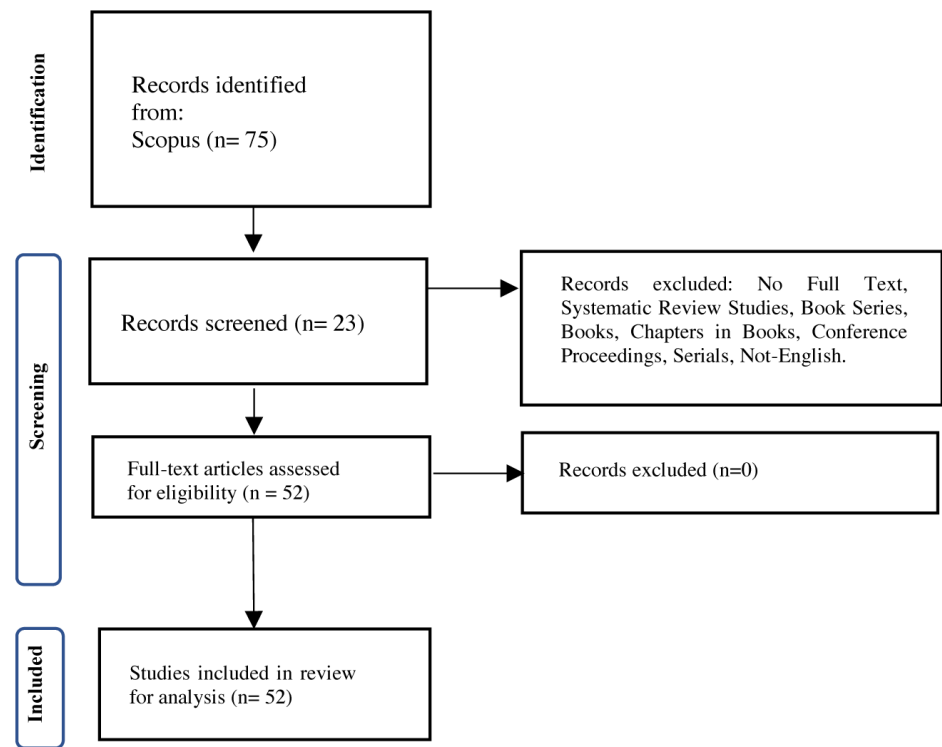
The study used bibliometric indicators as analysis methods, which are the appropriate mechanisms for analyzing and representing the data used. Specifically,

the study used some of the most popular indicators of research according to this methodology, such as: the total number of papers, to measure productivity, to represent the incidence of a country, the h-index to indicate the quality of a set of papers, among others.

Additionally, the research focused on the use of science mapping to graphically map the data. Specifically, the study used the visualization of similarities, VOS viewer software, a popular tool broadly used in bibliometric literature.

Figure 1. Summary of research

Source: Own elaboration



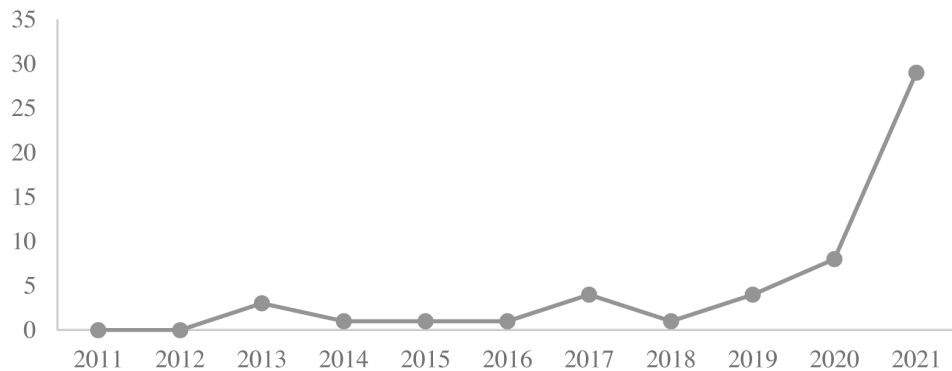
Systematic Review Studies

This section is dedicated to the qualitative analysis of selected papers, highlighting the following aspects: 1) bibliometric features, 2) content and 3) classification by secondary topic.

Given the characterization of our sample of studies, it can be seen that the study of crises and challenges in hospitality has been increasing since 2011, observing an increasing trend in the number of publications in this area. The first paper related to hospitality, crises and challenges appeared in the Scopus in 2013. We highlight a low value of papers until 2018 and sharp growth of studies from 2019 onwards (Figure 2).

Figure 2. Number of publications by year

Source: Own elaboration based on Data Scopus



Considering the country of origin of the study, a somewhat concentrated distribution is observed in terms of the number of publications. The countries with the most publications are the United Kingdom, United States, China, India and Australia (Figure 3).

The analysis of Figure 2 shows that it is in United Kingdom that more research has been done on this topic ($n = 10$, 19.2%), followed by the United States ($n = 8$, 15.4%), China ($n = 6$, 11.5%), India ($n = 5$, 9.6%) and Australia ($n = 4$, 7.7%).

Figure 3. Number of publications by original country
Source: Data from the Scopus

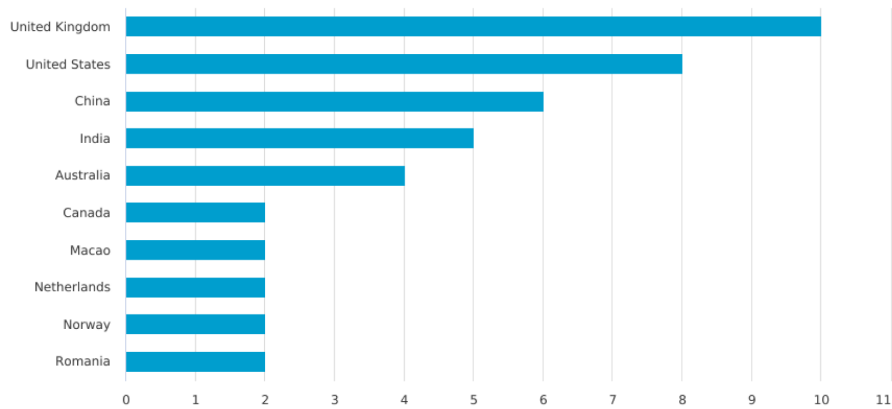


Table 1 shows that the study of the relationship between hospitality, crises and challenges has essentially interested researchers in the areas of business, management and accounting and social sciences.

Table 1. Number of publications by research areas

Area	N° of Papers	Quotes
Business, Management and Accounting	31	38,3%
Social Sciences	24	29,6%
Environmental Science	10	12,3%
Arts and Humanities	6	7,4%
Agricultural and Biological Sciences	3	3,7%
Engineering	2	2,5%
Medicine	2	2,5%
Earth and Planetary Sciences	1	1,2%
Economics, Econometrics and Finance	1	1,2%
Energy	1	1,2%

Source: Own elaboration based on Data Scopus

Despite finding a greater number of publications in magazines specializing in hospitality and tourism, it is the authors who publish in education and / or training magazines in human resources or tourism that are most cited. This information

can provide clues for future investigations, as it identifies the scientific family that anchored this research question and the journals most receptive to publications on these topics, as well as the reference authors in this matter (Table 2).

Table 2. Number of publications by journals

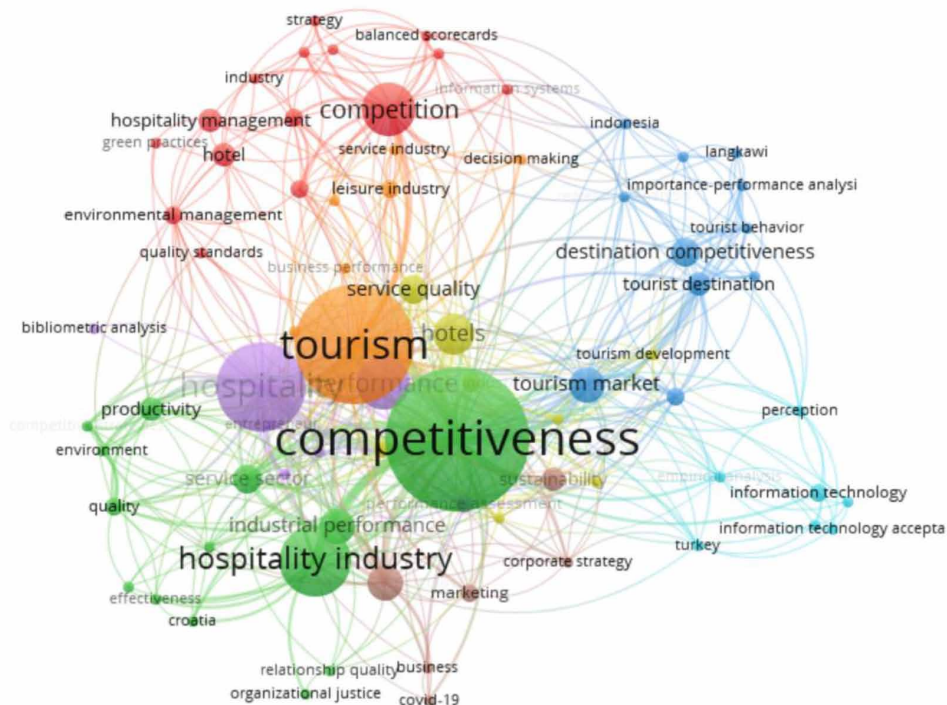
Area	N° of Papers	Quotes
International Journal Of Contemporary Hospitality Management	6	12.8%
Worldwide Hospitality And Tourism Themes	6	12.8%
International Journal Of Hospitality Management	5	10.6%
2Agricultural Systems	2	4.3%
Journal Of Hospitality And Tourism Management	2	4.3%
Service Industries Journal	2	4.3%
Anatolia	1	2.1%
Architectural Design	1	2.1%
Asia Pacific Journal Of Tourism Research	1	2.1%
Environment And Planning D Society And Space	1	2.1%
Ethics And Global Politics	1	2.1%
European Romantic Review	1	2.1%
Geoforum	1	2.1%
International Journal Of Gastronomy And Food Science	1	2.1%
International Journal Of Hospitality And Tourism	1	2.1%
Journal Of Hospitality And Tourism Education	1	2.1%
Journal Of Hospitality And Tourism Insights	1	2.1%
Journal Of Quality Assurance In Hospitality And Tourism	1	2.1%
Journal Of Settlements And Spatial Planning	1	2.1%
Risk Management And Healthcare Policy	1	2.1%
Societies	1	2.1%
Strategic Change	1	2.1%
Studia Historica Slovenica	1	2.1%
Studies In Theatre And Performance	1	2.1%
Sustainability Switzerland	1	2.1%
Third World Quarterly	1	2.1%
Tourism Analysis	1	2.1%
Tourism Geographies	1	2.1%
Tourism Review	1	2.1%
Transformation	1	2.1%

Source: Own elaboration based on Data Scopus

Some of the most common keywords have been explored in the main area of this article. Keywords can be understood as the synthesized representation of various ideas from a given document. This analysis studied the distribution of the most frequent keywords, investigated through keywords co-occurrence (keywords that appear together in the same paper). The VOS viewer software was used for this purpose, to better understand the hot spots of this area and its main issues, as shown in Figure 3.

The size of the label and the circle of an article is determined by its weight, in this case, it indicates the frequency of occurrence of the keywords. It can be seen that the two labels that stand out the most are: tourism and competitiveness. The lines between items represent links between keywords. In general, the closer the keywords are to each other, the stronger their relationship. The colour of an item is determined by the cluster it belongs to. In this particular case, there are eight clusters.

Figure 4. Co-occurrence network of keywords “hospitality”, “crises” and “challenges”. The figure considers a threshold of 2 occurrences, which shows the 473 keywords with the most frequent co-occurrences
Source: Own elaboration



A total of 75 keywords directly related to “hospitality”; “crises” and “challenges” were identified. Regarding this study area, these keywords show that different themes and particular issues have been considered in eight clusters:

1. Cluster 1 – 15 items: balanced scorecards, competition, competitive advantage, environmental management, green practices, hospitality management, hotel, human resources, industry, information management, information system, organizational performance, quality standards, sustainable development.
2. Cluster 2 – 14 items: competitive strategies, competitiveness, Croatia, effectiveness, environment, firm, hospitality industry, hotel sector, industrial performance, productivity, quality, relationship quality, service sector.
3. Cluster 3 – 11 items: destinations attributes, destination competitiveness, importance-performance, Indonesia, Langkawi, regression analysis, tourism competitiveness, tourism management, tourism market, tourist behavior, tourist destination.
4. Cluster 4 - 8 items: consumption behavior, firm performance, hotel industry, hotels, restaurants, service quality, spain, tourism development. ~
5. Cluster 5 - 7 items: bibliometric analysis, entrepreneur, hospitality, innovation, performance, performance assessment, survey assessment.
6. Cluster 6 – 7 items: empiric analysis, information technology, information technology, perception, technology acceptance, turkey.
7. Cluster 7 – 7 items: business performance, decision making, leisure industry, service industry, tourism, tourism and hospitality, united arab emirates.
8. Cluster 8 – 6 items: business, corporate strategy, covid-19, marketing, strategic approach, sustainability.

The top 5 keywords (in higher number) were competitiveness (24 occurrences and 122 total link strength); tourism (20 occurrences and 76 total link strength); hospitality (15 occurrences and 57 total link strength); hospitality industry (9 occurrences and 42 total link strength); and performance (9 occurrences and 36 link strength).

To identify the most influential papers in the field of hospitality, crises and challenges we analyzed the top 5 papers with the most citations. Table 3 illustrates the highly cited papers and their characteristics.

Challenges in Times of Crisis and Pandemics in the Hospitality Industry

Table 3. TOP 5 articles with most citations

R	Journal	Article	Authors	Year	TC	CY
1	International Journal of Contemporary Hospitality Management	Effects of COVID-19 on hotel marketing and management: a perspective article	Jiang, Y. and Wen, -J.	2021	192	25,93
2	International Journal of Hospitality Management	Hospitality and tourism industry amid COVID-19 pandemic: Perspectives on challenges and learnings from India	Kaushal V..and Srivastava, S..	2021	108	48,831
3	International Journal of Contemporary Hospitality Management	The COVID-19 crisis and sustainability in the hospitality industry	Jones P..and Comfort D.	2020	69	9,34
4	Service Industries Journal	Understanding the challenges of refugee entrepreneurship in tourism and hospitality	Alrawadieh Z, Karayilan E. and Cetin G.	2019	31	5,23
5	Third World Quarterly	The limits of hospitality: coping strategies among displaced Syrians in Lebanon	Thorleifsson C.	2016	23	1,64

Source: Own elaboration based on Data Scopus

Finally, we sought to grasp the empirical studies reviewed and determine their respective focus and findings (Table 4).

Table 4. Review studies focus and findings of the TOP 10 articles with most citations

Study	Findings
Jiang, Y. and Wen, J. (2021)	This paper presents a research agenda from three dimensions – artificial intelligence (AI) and robotics, hygiene and cleanliness and health and health care. First, different types of AI (mechanical, thinking and feeling) might open up distinct research streams at the intersection of health crises and hotel management, in light of the COVID-19 pandemic. Additionally, this paper recommends that researchers move beyond typical perspectives on the antecedents and outcomes of hotel hygiene and cleanliness to delve into guests' perceptions of the cleanliness of specific hotel surfaces. Furthermore, a more in-depth analysis is warranted about the evolving relationship between hotels and the health-care sector.
Kaushal V. and Srivastava, S. (2021)	The research addresses two important concerns, the first concerns the major challenges facing the hospitality and tourism industry amidst current conditions; and the second relates to vital lessons for the industry. The results of the study point to "Human Resource Management," "Health and Hygiene," "Continuity," and "Concerns" as overarching themes. The main implications of the study are in the form of certain themes that add to the evolving theory on the COVID-19 pandemic and the tourism and hospitality industry; and management recommendations to address a range of issues, while taking essential learnings arising from the current circumstances.
Jones P. and Comfort D. (2020)	The paper describes the COVID-19 crisis, emphasises the role of hospitality in economic and social life and reviews how the crisis has changed the relationships between sustainability and the hospitality industry. The paper reveals the dramatic effect the crisis has had on sustainability in the hospitality industry. That said, though the crisis has offered a vision of a more sustainable future, this vision may pose a major challenge for the industry and for many of its traditional customers.
Alrawadieh Z, Karayilan E. and Cetin G. (2019)	This study aims to explore the characteristics of and challenges faced by refugee tourism and hospitality entrepreneurs in Istanbul, Turkey. Drawing on qualitative data collected through 20 semi-structured interviews with refugee tourism and hospitality entrepreneurs, the findings suggest that refugee entrepreneurs were challenged by four key issues; legislative and administrative, financial, socio-cultural and market-related obstacles. The study also offers insights into characteristics of refugee tourism and hospitality entrepreneurs and their integration into their host communities.
Thorleifsson, C. (2016)	Based on qualitative fieldwork in the Sunni village of Bebnine, located between Tripoli and the northern Syrian border, this paper explores how displaced Syrians adjust to life in Lebanon under the threat and actuality of violence. The marginalised refugees do not only appear as passive victims of crisis but draw on a diverse repertoire of coping strategies to deal with displacement and dispossession. Self-settled Syrians have exploited social networks, savings, aid, education and work opportunities to create a new livelihood system for themselves. Nevertheless, everyday life in Lebanon is not conceptualised as a safe zone. Syrian refugees are increasingly being used as scapegoats for the poor economy and political challenges in the country. While practices of hospitality towards the Syrian refugees were widespread, ambivalent feelings and prejudice frequently surfaced. Refugees expressed concern that the Syrian civil war would escalate into further sectarian violence in Lebanon, pushing the country closer to war.
Yacoub, L. and ElHajjar, S. (2021).	Findings show that the level of preparedness toward dealing with such a pandemic had been low. Hotels have been focused on ensuring transparency with the employees, providing adequate information and decentralizing power to the departmental levels to deal with the impacts of COVID-19. Operationally, hotel managers are shifting focus toward more safety-conscious operations across all departments; emphasizing the importance of local tourists rather than complete dependence on foreigners as a source of revenue; increasing flexibility in bookings and cancellations to incentivize customers. Shifts are expected to be made, making operations in hotels more technologically-aligned and focused.

Continued on following page

Table 4. Continued

Study	Findings
Tomassini, L. and Cavagnaro, E. (2020).	The global crisis due to the COVID-19 pandemic emergency can be understood in light of the work of Doreen Massey and the pivotal theorizations on 'space' and 'power-geometry' that she presented in her book <i>For Space</i> (2005). Massey conceives of space as the product of multiple relationships, networks, connections, as the dimension of multiplicity, the result of an ongoing process, and in a mutually constitutive relationship with power. Interweaving Massey's theorizations with a critical examination of neoliberal capitalism's approach to the conceptualization of space, COVID-19 Global Crisis leads us to rethink space within and beyond tourism and hospitality, refocusing on the local dimension of our space as the only guarantee of our own well-being, safety and security. The authors propose a critical reflection on the implications of such a scenario on the space of tourism and hospitality, envisioning a potentially positive transformation in terms of activating local relations, networks, connections and multiplicities capable of opening such space to multiple innovative functions designed not only for tourists and travelers, but also for citizens.
Liu, M., Wang, S., McCartney, G., and Wong, I. A. (2021).	This paper aims to analyze how a real-time COVID-19 pandemic is impacting Macao's hospitality industry, and illustrates why lessons from COVID-19 are an opportunity for further development for the city. Macau managed the adverse effects of COVID-19, illustrating the coexistence of challenges and opportunities arising from the experience of the epidemic. With no cases of COVID-19 in the city, cross-border tourism with China resumed in September. However, the Chinese and Macau governments, the hospitality industry, and other stakeholders displayed high levels of involvement, unity, and rational courses of action during the pandemic. The lessons and strategies proposed in the paper may only be theoretically and temporarily feasible in this real-time situation. However, as COVID-19 will remain global for some time, the effectiveness of the results warrants more continuous analysis and application beyond Macau.
Yang, M., & Han, C. (2020).	This study aims to conduct a "real-time" investigation with user-generated content on Twitter to reveal industry challenges and business responses to the coronavirus (Covid-19) pandemic. Specifically, using the hospitality industry as an example, the study analyses how Covid-19 has impacted the industry, what are the challenges and how the industry has responded. This study contributes to the literature on business response during crises providing for the first time a study of using unstructured content on social media for industry-level analysis in the hospitality context.
Thukral, E. (2021).	The COVID-19 crisis has caused behavioral changes, which affect entrepreneurship, and particularly SMEs. SMEs are navigating through the crisis through their creativity and innovation. Their ability to respond to these changes depends on the resilience of the entrepreneur to continue with creative and innovative ideas and a growth-oriented economic policy of the government. Some SMEs are responding to the crisis by applying creativity to opportunity problems. However, it is due to resilience that they can see an opportunity in chaos and survive uncertain times, but to convert these opportunities into reality, some government interventions are needed to correct the negative effects of confining constraints by revitalizing the entrepreneurial ecosystem.

Source: Own elaboration

RESULTS AND RECOMMENDATIONS

According to the literature, hotels are especially susceptible to reduced tourism and travel along with a slowdown in economic activity (Hoisington, 2020). The hospitality sector is an essential revenue base and has been growing steadily over

the past decade, recording approximately 1.4 billion international tourist arrivals in 2019 (UNWTO, 2020). According to the same source, it is estimated that by 2030 the international tourist arrivals will reach at least 1.8 billion, with the WTO projecting growth of approximately 1.8 billion international tourist arrivals (UNWTO, 2020).

The hotel industry is vulnerable to threats posed by unexpected disasters such as epidemics, natural disasters, and terrorist attacks (Jiang and Wen, 2020; Chan and Lam, 2013; Chen, 2011; Paraskevas, 2013; Racherla and Hu, 2009). The most recent pandemic, COVID-19 has dealt severe blows to hoteliers worldwide, all events around the world have been canceled or postponed and hotel occupancy rates plummet.

The reduction in international travel resulted in a loss of USD 1.1 trillion in export earnings from tourism, a decline of 63% in real terms compared to the pre-crisis year 2019 (UNWTO, 2021). The decline represents 42 per cent of the total decline in international trade recorded in 2020. That translates to more than 11 times the loss recorded during the global economic and financial crisis (in US dollars). The pandemic COVID-19 caused an economic loss of about 2.0 trillion dollars measured in tourism direct gross domestic product, a decline of more than 50% in nominal terms as of 2019.

According to the literature, when faced with crises and pandemics, effective strategies must be followed are necessary to increase traveller confidence and to help businesses recover promptly after this public health crisis (Jiang and Wen, 2020). For the authors, the resilience and sustainability of the hospitality industry can be solidified by addressing diverse consumer needs and taking steps to turn adversity into opportunity.

According to European Commission (2021), many EU Member States have undertaken future-oriented initiatives to see changes and trends in tourism and to position themselves accordingly. The following are the main conclusions and initiatives presented in the reviewed studies.

Jiang and Wen (2021), based on a review of the literature on the effects of large-scale public health crises, the authors fundamentally concluded that (i) hotel operators are beginning to pay more attention to the potential benefits of artificial intelligence (AI) and its applications, such as robotics, in hotel management practices; (ii) hygiene and cleanliness are essential to successful hotel operations and have received increased attention after public health crises such as the 2003 SARS outbreak (Kim et al, 2005); (iii) health and healthcare will be a key influencing factor in the recovery of the tourism and hospitality industry after the outbreak of COVID-19, due to the residual fear associated with this pandemic and similar diseases.

Kaushal V. and Srivastava, S. (2021) concluded that four dominant themes of Human Resource Management, Health and Hygiene, Continuity, and Concerns, which are considered fundamental to tourism sector planning, are key. For the authors, the most prominent theme that emerged was related to the competencies

of employees. Hygiene and sanitation continued to be a prominent sub-theme of great importance in hospitality management. In the context of crisis management, for the authors, the notion of retaining optimism and hopes for revival remained high. Although COVID-19 presents an unprecedented case before all sectors, that reduced demand and revenue are obvious consequences, which can carry over into previous crises that also had detrimental effects. However, in previous health crises (e.g. SARS, Swine Flu, MERS, and Ebola) or other types of crises (acts of terrorism, natural calamities) travellers mostly had alternatives at their disposal. Thus, it is essential that all stakeholders, educators, and industry managers also did not hesitate to highlight human resilience. The study points out that crisis management involves creating a backup plan during unexpected and unforeseen events. Industry managers are strongly advised to develop formal crisis guidelines, which will be communicated to employees.

According to Jones and Comfort (2020) many practical, operational, and strategic implications also merit attention. Given that the hospitality industry currently faces an uncertain future, it is difficult to make detailed practical/operational/managerial recommendations, but some loosely framed guidance may be appropriate. At the macro level, the COVID-19 crisis is a spur to promote sustainable development much more widely, as an integral part of business continuity and recovery measures within the hospitality industry. The World Travel and Tourism Council (2020), emphasized the importance of the hospitality industry, governments, health experts and customers working effectively together to ensure people's safety and argued for a common set of rules to support the jobs of millions of employees and to contribute to a return to sustainable economic growth. More generally, some commentators have emphasized that sustainable development must move to the centre stage within the hospitality industry, though the full implications of such a move are rarely spelt out.

According to Alrawadie, Karayilan and Cetin (2019), in recent years, the refugee crisis has emerged as a major global challenge with social, economic and political implications. For the authors, refugees can make significant contributions to local economies. Although refugee entrepreneurship has become significantly evident in several economies, notably as tourism and hospitality entrepreneurs. the authors identify four key issues as major challenges: legislative and administrative, financial, socio-cultural and market obstacles.

According to Yacoub and ElHajjar (2021) the level of preparedness to deal with this pandemic was low. With the COVID-19 pandemic, there were changes in operational management in the hospitality industry. Concretely, hotel managers are shifting focus to more security-conscious operations across all departments; emphasizing the importance of local tourists rather than total dependence on foreigners as a source of income; increasing flexibility in bookings and cancellations to incentivize customers. The impact of COVID-19 on the hotel industry was huge,

hotels faced a downturn in business and revenue losses as reimbursements increased, a huge amount of foreign workers left, a loss of previous investments was reflected and an increase in spending, with hygiene equipment. In the short term, the ventures cancelled investments and their main focus was the urgent costs that facilitate the company's survival.

Despite the limited preparation for the crisis generated by the Covid-19 pandemic, for the authors, the strategic reactions of hotels to the pandemic are strategically proactive. In the analysis of the post-COVID-19 pandemic hotel industry, according to Yacoub and ElHajjar (2021), hotel managers believe that recovery from the pandemic is possible through mitigating security measures. The focus will shift to the local market as recovery will take a few years, forcing hotels to develop pandemic management teams to facilitate enforcement of security measures. On the other hand, as strategies for the hotel sector for the post-crisis period, the authors emphasize the importance of hotel management collaborating with the state's travel and tourism sector, universities, travel agencies, ministries and event organizers to create a committee in charge of brainstorming techniques to help promote local events and travel. Collaboration between the private and public sectors will trigger the development of innovative methods, marketing plans and new segments to revitalize the hotel industry.

Tomassini and Cavagnaro (2020) conclude that the COVID-19 pandemic has generated the potential for a positive transformation of the tourism and hospitality space concerning the local dimension. For the authors, the resilience, adaptation and functional multiplicity in some hospitality facilities have opened up to the needs of the local community. This implies rethinking these spaces in terms of multiple relationships, more networks than those strictly related to tourism. According to the authors, spaces that can be used throughout the year, not only during tourist seasons, rooms that can be rented to students during the school year, meeting rooms available for associations and local groups, spaces for children to use. Urban public spaces, services and infrastructures are conceived and designed to favour human encounters, connections and spontaneous interactions, together with the coexistence of a diversity of inhabitants and visitors.

According to Thukral, (2021), the COVID-19 crisis has caused behavioural changes, which affect entrepreneurship and, in particular, small and medium-sized enterprises (SMEs). SMEs are getting through the crisis through their creativity and innovation. Its ability to respond to these changes depends on the entrepreneur's resilience to continue with creative and innovative ideas and a growth-oriented government economic policy.

CONCLUSION

Over time tourism has directly and indirectly to several global crises, most notably the terrorist attacks of September 11, 2001, the severe acute respiratory syndrome (SARS) outbreak in 2003, the economic crisis in 2008 and 2009, and the Middle East respiratory syndrome (MARS) outbreak in 2015 and the COVID-19 pandemic in 2020. Due to the pandemic COVID-19, the hotel industry, in particular, now faces unprecedented challenges. The main COVID-19 preventive measures are social distancing, mobility restrictions and border closures. The crisis's impacts have been felt in all industries worldwide, but the travel and tourism industries are among those most affected. Previous to 2020, studies had already reported that similar to tourism, the hotel industry had experienced an extremely large number of changes and interruptions over the previous few years, which meant that hotels faced a set of challenges and opportunities. New technologies and social networks have facilitated the creation of virtual communities that have had a profound effect on consumers, as well as creating more transparency and better quality of services. With the pandemic, these issues abruptly became the challenges of the past.

Given the importance of these issues, this study's main objective is to analyze the effects of the pandemic and various crises on the tourism industry and specifically the hospitality industry and reviews the literature related to the impacts and recovery strategies that were implemented in previous crises that affected the hospitality industry. Thus, an extensive and systematic literature review was conducted on the impacts and recovery strategies that have been implemented in previous crises affecting the hospitality industry. Thus, this study analyzes publications from the last 11 years with the keywords "hospitality+crisis+challenges" in titles, keywords and abstracts in Scopus.

In the face of crises and pandemics, the hotel industry is heavily affected. With the COVID-19 pandemic, this sector was faced with an unprecedented challenge. The main preventive measures are social isolation, restrictions on mobility and the closing of borders. Consequently, these prevention strategies to flatten the COVID-19 curve ended up with hotel companies and drastically reduced tourist demand. In terms of business, the impacts of the crisis have affected all industries in the world, although the travel and tourism sector is one of the most affected.

Over time the literature has analyzed the challenges of crises in hospitality. The first work-related to hospitality, crises, and challenges was published in Scopus in 2013, and subsequently, the years 2018 and 2019 stand out, with a marked growth of studies within this theme. The countries that stand out with the most publications are the United Kingdom, the United States, China, India, and Australia. The 5 most frequently identified keywords are competitiveness (24 occurrences and 122 total link strength); tourism (20 occurrences and 76 total link strength); hospitality (15

occurrences and 57 total link strength); hospitality industry (9 occurrences and 42 total link strength); and performance (9 occurrences and 36 link strength). On the other hand, with a literature review of studies directly related to “hospitality”; “crises” and “challenges” 75 keywords were identified, which translate that different themes and particular issues are associated with eight clusters.

The response to any crisis on the part of the tourism sector is essential based on resilience. According to the literature, there must be a strong link between the public and private sector and the involvement of local and regional authorities throughout the tourism system.

For Jiang and Wen (2020) resilience and sustainability of the hospitality sector will be resumed based on strategies that regain the confidence of travellers and support companies to recover from strong drops in revenues. The authors point out that three fundamental areas such as artificial intelligence (AI) and its applications, such as robotics, in hotel management practices, on the other hand, hygiene and cleanliness and health and healthcare are essential factors for the success of hotel operations.

At the entrepreneurship level, for Thukral (2021), the COVID-19 pandemic affects entrepreneurship and, in particular, small and medium-sized enterprises (SMEs). According to the author, these companies are going through a strong crisis that can be overcome by the resilience of the entrepreneur through creative and innovative ideas.

Beyond the negative effects, the sector’s response may be to reinvent the sector based on sustainable models, reducing the negative effects of travel, lodging, restaurants and activities on the environment. The tourism sector must also become more responsible and respectful of the territory and communities. Circular economy approaches should help reduce waste generated by visitors and increase the more efficient use of resources.

Sustainability management should become part of destination management, requiring some adaptations in public services and infrastructure. In addition, digital tools for tourists are here to stay and will drive digitalization

For Tomassini and Cavagnaro (2020) the COVID-19 pandemic has generated the potential for a positive transformation of tourism and hospitality space concerning the local dimension, thus being spaces that can be used all year round, not only during tourist seasons.

An innovative and open mindset, as well as creative ideas, will be needed to adapt to change and prepare tourism regions for the future, as well as increase productivity in some segments of the tourism industry (European Commission, 2021). A response from the hospitality industry is thus expected, with great thought and substantial changes in their operations and business models, to ensure the sustainability of business models in the post-pandemic period.

The results of the articles studied serve to outline a framework for future crisis and pandemic management systems in hotel management for researchers, hotel

managers and tourism planners. The main limitation of this study is the delimitation of the work to be analyzed through the selected database, Scopus. Although this is one of the most complete databases with the largest number of scientific and academic publications, there may be other works not indexed in this database that have been ignored. As a second limitation, mention the words selected for filtering the works. On the other hand, the most significant words chosen for this study may be expanded, since there may be works linked to the theme that do not explicitly use these words. Based on these two limitations, we propose future lines of research, first, research that expands the number of articles analyzed using databases other than Scopus, for example, Web of Science. Also, broaden your searches using various combinations of filter words. The most recent war in Ukraine, provoked by the Russian invasion, is still in its infancy and could have unforeseen effects on Europe and the world and, consequently, on the tourism and travel industry. This conflict once again demonstrates and reinforces the importance of responsive management and an immediate reaction to crises, wars and pandemics. In this sense, this may be a topic in future works.

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Chapter 2

COVID-19's Impact on the Chinese Tourism and Hospitality Sector

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ABSTRACT

Tourism and hospitality that once occupied billions of economic outputs every year was blown seriously by the COVID-19 outbreak. The slow of domestic and international interactions has drained the tourism and hospitality industries' customer flows greatly. Millions of practitioners are struggling for crisis remission. Though scholars have noted the plight of the hospitality industry, most previous studies have focused on the pandemic effects on the hospitality industry in the short run. Few have investigated the whole industry's long-term sustainability under the pandemic, which is increasingly important as the pandemic is going beyond expected. This chapter aims to explore measures and innovations that help hotels recover from pandemic shock and develop long-term sustainability during the outbreak. Based on the framework of Clauss T, the author studied the business model and innovation of the Chinese hotel industry in the post-pandemic era by integrating the importance of hygiene upgrades, local market expansion, and stakeholder management to the industry.

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INTRODUCTION

Hospitality has long been considered a significant component of tourism and a major impetus of its development. In his study on tourism, Lugosi, P. (2021) identified multiple ways that hospitality and tourism intersect, including socioeconomic & socio-technological practices and human encounters. A considerable amount of literature has revealed a positive relationship between hospitality and tourism quality, satisfaction, and sustainability (Jones & Wynn, 2019; Pavić et al., 2019; Mansour & Ariffin, 2016; Sadeh & Garkaz, 2018). Additionally, from the perspective of the overall economy, the hospitality industry stimulates economic growth through jobs, poverty relief, etc. as well (Fotiadis et al., 2019; Dogru et al., 2020; Toerien, 2020). Much past research has shown a high correlation in growth between the hospitality industry and the economy (Luo, 2012; Li, 2020). As of 2020, Chinese turnover in hospitality (Figure 1) and national revenue from tourism (Figure 2) have been increasing for years, indicating a great market vitality and outlook.

Figure 1. Chinese hospitality's yearly turnover (in billion yuan)

Source: National Bureau of Statistics of China, 2021

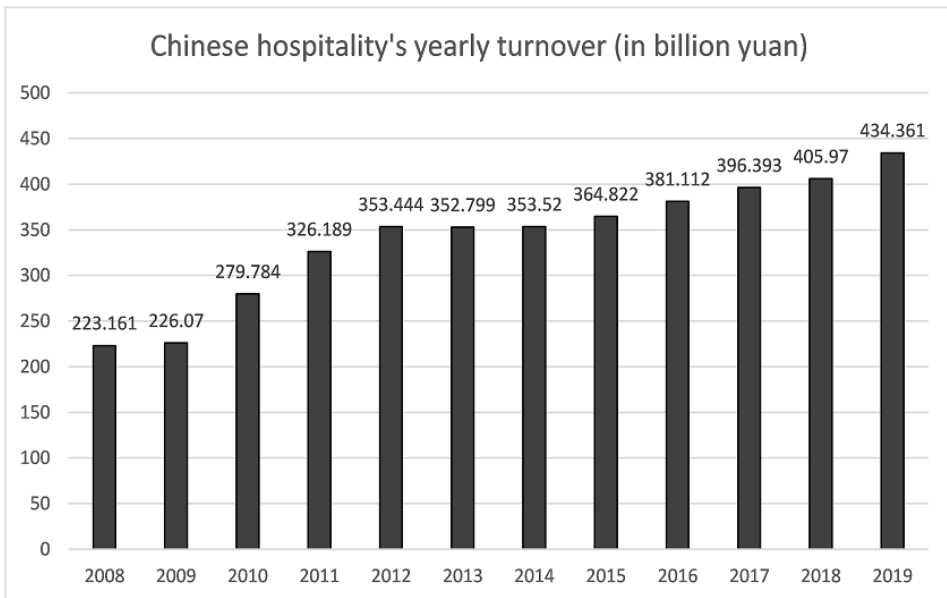
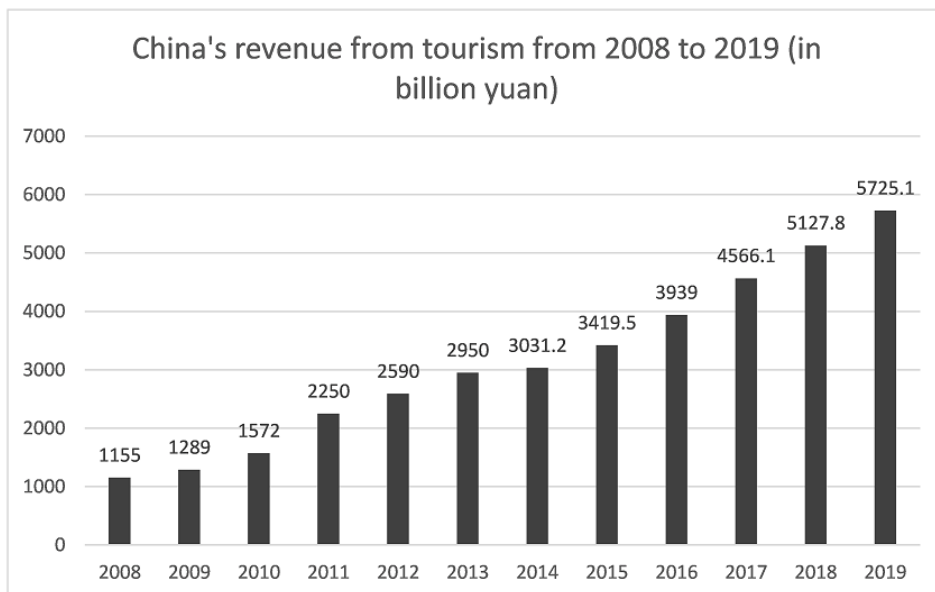


Figure 2. China's revenue from tourism from 2008 to 2019 (in billion yuan)

Source: CNTA; National Bureau of Statistics of China, 2020



However, the outbreak of COVID-19 has been impacting the Chinese tourism and hospitality industries strongly. The sudden outbreak of COVID-19 hindered normal tourism and business activities, followed by drops in the hotel occupancy rate (OCC) and income. For hotels that have debt burdens or greatly rely on cash flow, the blow of the outbreak is fatal. Despite the fact the COVID-19 outbreak in mainland China has been under control with no large-scale re-outbreak after April 2020, some small regional outbreaks occurred because of the continuing international epidemic. For both Chinese and international hospitality industries, the market uncertainty and instability brought by the COVID-19 epidemic are still lasting, even nearly two years after its outbreak in early 2020.

Under this unprecedented challenge, there is an urge to have a comprehensive understanding of the current situation and investigate corresponding management and transformation ways. To date, several studies have been focused on the hospitality industry in the era of COVID-19. Several previous research, as which conducted by Jones & Comfort (2020), has identified the influence of the COVID-19 epidemic on hospitality from different sides (Hao et al., 2020; Wieczorek-Kosmala, 2021). Furtherly, some analysts have attempted to explore COVID-19 management frameworks and other crisis coping principles and strategies such as artificial intelligence utilization and business model innovation (Breier et al., 2021; Pillai et

al., 2021). On the other side, several discussions have also been presented from the views of stakeholders, like consumers and employees. Research by Hu et al., (2021) revealed changes in consumers' perception of hotels services under the epidemic. Simultaneously, as one of the most important links in hotel service provision, employees and their views on the epidemic have also attracted the attention of many scholars (Bajrami et al., 2021; Park et al., 2020; Yan et al., 2021).

Together, these studies have provided important insights into the hospitality industry under epidemic. However, most of the studies among them are regarding the short-term impact of the COVID-19 outbreak and provided strategic recommendations with an assumption that the epidemic would not last for more than two or three years. Unfortunately, under the latest epidemic developments, it still seems unlikely the world will eliminate COVID-19 spread in the next one or two years. There also research shows that global tourism industry recovery might take more time than the average expected recovery (Škare et al., 2021). Long-term sustainability of the world hospitality and tourism is becoming a problem. The work of Jones & Comfort (2020) reveals the dramatic effect the crisis has had on sustainability in the hospitality industry. As the case stands, investigation about hospitality industry development under the precondition of the epidemic is important and inevitable. There is still a blank in research about how the hospitality industry manages the great long-term uncertainty that COVID-19 brought and how can hospitality survive the crisis and transform its business model to a more viable form? Studies about business model innovation could contribute to uncovering essential points that maintain hospitality's long-term sustainability and competitiveness (Presenza et al., 2019; Koprivnjak & Peterka, 2020).

As one of the countries that have controlled the COVID-19 epidemic best in the world, China also has the worldwide leading recovery and operating scale in the tourism and hospitality industries. Moreover, the Chinese hospitality industry has gone through a rough lock-down period and accumulated considerable management and transformation experience during the long pandemic recovery period. We believe that the experience and cases of the Chinese hospitality industry can provide the world's hospitality industry with valuable experience to build up long-run sustainability and competitiveness in the post-epidemic period. This chapter aims to give a comprehensive summary and insights from the Chinese hospitality industry's management experience in both the outbreak phase of the COVID-19 epidemic and the long recovery period after that.

This article includes four different major sections. After the "research range" and "business model framework" are specified, the chapter will begin with a discussion and analysis of the industry's business model and performance before the COVID-19 crisis. Preliminary information about Chinese tourism and pre-pandemic business model characteristics of the hospitality industry will be offered in this part to help

readers understand the subsequent argument of industrial business model innovation. In the second section, we carefully explore the performance of the Chinese hospitality industry during the outbreak phase and recovery period of the COVID-19 epidemic to reveal Chinese hospitality's powerful sustainability under black swan events and bring up the innovation analysis in the next section. The third section is the essential part of the article targeting to give insights about what management strategies and business innovations Chinese hospitality have adopted to build up comparative sustainability and competitiveness in the post-epidemic era. Finally, a specific case about a Chinese hotel group will be provided as an independent perspective. The overall chapter structure is listed as follows:

- The business model and performance of the Chinese hospitality industry before the COVID-19 outbreak
- The performance of the Chinese hospitality industry after the COVID-19 outbreak
- Chinese hospitality industry's business model innovation that contributes to crisis survival and long-term sustainability and competitiveness
- Case Study: Huazhu group

RESEARCH RANGE

In general, the hospitality industry comprises two services, the provision of overnight accommodation services and options for people dining outside their homes (Westcott, 2015). To specify the discussion range, this article will focus on the central sector of hospitality, the accommodation industry, businesses such as hotels and resorts. At the same time, the hotel data and samples studied in this paper will be mainly concentrated on the starred hotels in 50 important tourism cities in mainland China, based on the category from the Chinese Ministry of Culture and Tourism. While these cities are the hottest travel destinations for domestic and international visitors, they also include all of the most developed cities in China. It can be inferred that the hospitality industries in these 50 cities may be heavily dependent on the leisure and business travels of domestic and inbound customers and may suffer most from the shock of COVID-19.

BUSINESS MODEL FRAMEWORK

The definition of the business model (BM) is complex and flexible so far and has varying components among industries and eras. Nevertheless, BM is concerned about

the logic of profit generation at the most rudimentary level (Morris et al., 2005). Among the available definitions, Mitchell & Coles (2003) approached BM as “the combination of, ‘who,’ ‘what,’ ‘when,’ ‘where,’ ‘why,’ ‘how,’ and ‘how much’ an organization uses to provide its goods and services and develop resources to continue its efforts.” Meanwhile, BM is also regarded as an essential innovation driver when firms seek to commercialize their innovative technologies or ideas (Schneider & Spieth, 2013; Chesbrough, 2010; Teece, 2010). In the following content, we will use the framework concluded by Clauss, T as the base of our study and provide a clear and comprehensive overview of the Chinese accommodation industry’s BM. His study results contain a unique configuration of BM, which includes three mutually enforcing elements, value proposition, value creation and value capture, and the BMI types they covered (Clauss, 2016; Clauss et al., 2021). Divided into three elements base on the intrinsic relationship between enterprise and customer, this framework has a strong generalization and practicality. Meanwhile, the focus on profound customers relationships makes this framework more suitable for exploring long-term industrial sustainability and competitive advantages. Several scholars have applied this framework to their study (Breier et al., 2021; Rohn et al., 2021).

Table 1. Main definition of BM

Main components of BM	Definitions
Value creation	How and by what means do firms create value along the value chain using the resources and capabilities of intra- and inter-organizational processes.
Value proposition	A portfolio of solutions for customers and how they are offered.
Value capture	How value propositions are converted into revenues. It defines how firms gain revenues that cover the cost and achieve profits that ensure sustainable performance.

Source: (Clauss, 2016)

BUSINESS MODEL AND PERFORMANCE OF CHINESE HOSPITALITY INDUSTRY BEFORE COVID-19 OUTBREAK

As of 2019, the Chinese tourism industry has experienced years of stable growth. In the internal market, along with the improvement of Chinese economic strength, Chinese citizens have increased disposable income and demands for leisure and business travel (Lin et al., 2018; Xie et al., 2014; Yuan & Bao, 2019). The growth of tourism demand has led to a continuous rise in the number of Chinese hotels in recent years and the expansion of their distribution areas. The types of hotels have gradually diversified too (Zheng & Liang, 2020). On the other side, China is

also attracting more and more international tourists with its growing international influence and soft culture power. Based on the data from UNWTO, in 2019, China is the third country with the most inbound international tourists in the world, just following Spain and United States (The World Tourism Organization, 2021). Because international tourists usually have higher requirements for hotel facilities and the Chinese government prohibits substandard hotels from receiving foreign tourists, the increase of overseas tourists has spawned more boutique hotels and luxury hotels. Furthermore, to a certain extent promoted the upgrade of the Chinese hotel industry's facilities and services (Bao & He, 2017).

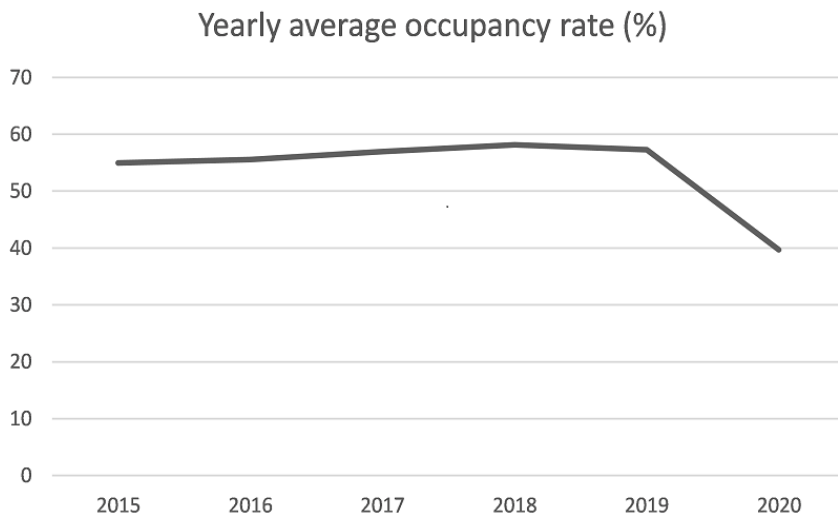
The diagrams below show that both the average turnover and OCC of hotels in 50 important tourism cities in China grew stably before 2019 (Figure 3, Figure 4). Remarkably, the numbers fell in 2019. For the drop, several executives and analysts recognized it as a temporary fall resulting from economic tensions caused by the China-US trade war, which weighted on demand of both domestic and inbound travel (Miller, 2019; Xu & Fu, 2019). Since the data is collected from Chinese 50 important tourism cities which are also active in business, the reduction and downgrading of business travel activities caused by economic fluctuations might have a greater impact on mid-to-high-end hotels in those cities. Most analysts were still optimistic about the Chinese hospitality industry's future development. They believed the industry was investment-worthy, seeing the boosting market demand and strong development activity of the Chinese accommodation and leisure industry.

In the following, we will briefly analyze the BM of the Chinese hospitality industry before outbreak with the framework concluded by Clauss, T. (2016). Due to space constraints, we will only give out some main features.

Figure 3. Yearly average turnover of started hotels in 50 important tourism cities in China (in million yuan) (Ministry of Culture and Tourism of the People's Republic of China, 2021)



Figure 4. Yearly average occupancy rate (%) of started hotels in 50 important tourism cities in China (Ministry of Culture and Tourism of the People's Republic of China, 2021)



Value Creation

Value creation is about how hotels provide values. Here are three notable characteristics within the Chinese hospitality industry's value creation (Claus, 2016).

1. Comparingly low but increasing market share rate of franchised hotels:

Unlike the typical franchise type that franchisor shares their brand products, services, and business plan with franchisees, most Chinese hotel groups run a special chain hotel model, managed franchise model, in which the franchisor may appoint one on-site manager for the overall management of a franchised hotel. It has considered a combination of the chain and franchised models and takes advantage of both (Lauckner, 2021). As the basic system that hotels run, operation structures such as leased, franchised and franchised models decide the core hotel value creation. Moreover, hotel groups' development and their market franchise rate in China have long been concerning centres. Researches show that the market coverage rate of franchised hotels in the Chinese market is around 20% to 30%, about one-third of the rate in America (Jiao, 2018a; Zeng & Zhong, 2019). Many analysts believe that there is still a large growth space for Chinese chain hotels. They argue that Chinese hotel groups should accelerate expanding their franchise business and take it as a central business. Here are three reasons why this argument is feasible and profitable.

First of all, the franchise model is an asset-light business model. It can bring stable profits such as special authorization fees to hotel groups, while the cost is primarily workforce expenditure and other operation supporting expenses. For hotel groups, franchise business has fixed profits and low risks, bringing benefits beyond the economic cycle.

Figure 5. Market supply structure of hotels in China (2019)

Source: Joint Wisdom Information: 2019 big accommodation white paper, 2020

Market supply structure of hotels in China (2019)

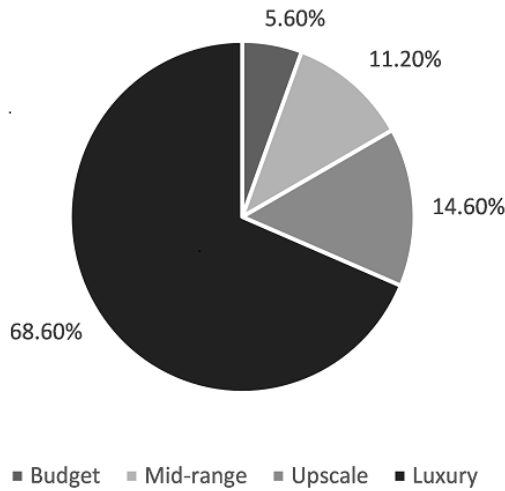
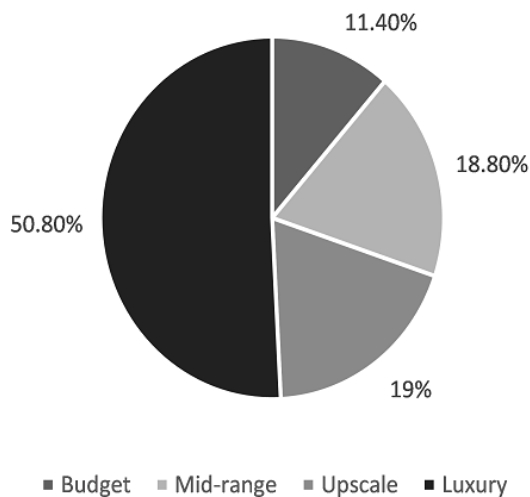


Figure 6. Market demand structure of hotels in China (2019)

Source: Joint Wisdom Information: 2019 big accommodation white paper, 2020

Market demand structure of hotels in China (2019)



Secondly, by 2019, there was still a considerable gap between the demand and supply of mid-range and upscale hotels (Figure 5, Figure 6). Chain hotels still have significant growth rooms and profit margins in the mid-to-high-end hotel market. Also, it was expected that the mid-range and upscale hotel market would continue to expand as the Chinese economy develops. Lastly, the increasing market risk caused by global economic conflicts and reducing profit margins with high online travel agency (OTA) channel fees drive independent hotels to join in hotel groups (Jiao, 2018a).

2. **High employee turnover and low employee quality:** The employee is an essential link in the accommodation industry's value creation. Most of the value hotels offer is provided by their employees. However, the Chinese accommodation industry has been suffering from problems like high employee turnover and low employee quality (Zhu, 2020). It seems both the employee and employers are dissatisfied with each other. For employers, the general quality and capabilities of staff are lower than they wish. Surveys show that more than half of hotel employees in China only have a high school degree or less (Fan et al., 2021; C. Wang et al., 2020). These workers may struggle to get abilities such as foreign languages or technology skills. Simultaneously, some staff is even short of necessary service skills and awareness because of the lack of a high-standard training system (Beijing Hospitality Institute, 2020). That causes complaints of customers.

On the contrary, a large number of employees also feel disappointed in their jobs. Low salary, bad welfare and long working time are the most being complained (Zhu, 2020). Some studies show that hotel staff in China may feel unhappy or boring when working (Park et al., 2021; Ma, 2021), which inevitably leads to the high turnover rate of Chinese hotels. Workers do not feel their jobs either attractive or meaningful. The employee issues are strongly associated with the long-term sustainability of the Chinese hospitality industry and require attention.

3. **Preliminary integration of smart technology and hotel services:** As early as 2011, the early trend of combining smart devices with hotel operations has appeared in the Chinese hospitality industry (Shi, 2011). In 2012, the Beijing Municipal Tourism Commission issued the "Smart Hotels and Construction Specifications", which explored smart hotels' construction goals and standards (Beijing Daily, 2012). After 2015, the rise and development of the Chinese Internet industry provided hardware and software support for the actual construction of smart hotels. Before the epidemic, the application of smart technology had made a certain contribution to value creation and

service improvement in the Chinese hospitality industry. In addition to the ubiquity of back-end support devices represented by property management systems (PMS), smart devices applied in Chinese hotels can be mainly divided into two parts, smart interactive devices and in-room smart devices. Smart Interactive equipment including self-check-in machines, delivery robots, etc., appears in scenes that require employee services such as customer check-in, check-out, and meal delivery (Smart home, 2019). They primarily play a role in replacing traditional manual services and shortening customers' waiting time. The in-room smart devices include intelligent adjustment systems for lighting, environment and voice electronic butler (Smart home, 2019). Through these devices, customers can control the electronic devices of the whole house only by using a mobile phone or speaking, bringing customers smooth living experiences and also a sense of technology. Although the current application of smart devices in hotel operation still has problems like single application scenario, requiring manual assistance, and easily damaged, intelligent and digital development has become one of the Chinese hospitality industry's development trends (Meadin, 2019; Travel Daily, 2019).

Value Proposition

A value proposition is about what customers need and how one industry satisfies their demand. In this part, we summarize two prominent traits (Claus, 2016).

1. **Consumption upgrade is promoting Chinese hotels' diversified development:** Consumption upgrade is now one of the main social trends in China. On the one hand, the improvement of disposable income and gradual change in consumption concepts have made more and more Chinese consumers willing to consumer high-quality products and services (Huang & LI, 2018). On the other hand, the prosperity of social media stimulates people to pursue more diverse and richer experiences. In this manner, consumption upgrade makes consumers place more expectations on hotels. Besides, in the industry, hotel experiences' homogenization over years has made it difficult for the old business and service models to motivate consumers' desire for consumption (Zheng & Li, 2020a). Thereby, the Chinese hospitality industry began to seek change. By 2020, following consumers' concerns, the Chinese hospitality industry has developed a variety of innovative forms, among which there are two most distinctive, the themed hotels and the retail plus hotels. Themed hotel usually selects themes that strongly influence and appeal to a specific audience and constructs a characteristic decoration style around the theme to provide personalized hotel services. With Atour Hotel as a representative,

there are already many types of themed hotels in China with themes such as history & culture, sports, e-sports and animation, providing customers with unique accommodation experiences (Zheng & Li, 2020a). The conception of a retail plus hotel is a combination of a retail company or internet company with a hotel, which integrates retail and hotel life scenes. The integration of retail and hotel can strengthen retail product promotion while providing guests with a direct product experience and improving the hotels' guest experience (Zheng & Li, 2020b). Netease Yanxuan, JD Group, and MUJI have successively launched retail plus hotel businesses (Yan, 2018; Qianfan Analysys, 2018).

2. **The popularity of online booking:** The online hotel reservation industry is one of the major sub-industries of hospitality that the Chinese government has encouraged and supported over the past decade. The "Tourism + Internet Action Plan" issued in 2015 by China's tourism Administration stated the need to encourage the development of tourism e-commerce platforms (Wu & Leng, 2016). Motivating accommodation companies to expand sales using OTA platforms and building a tourism marketing system that combines traditional and new media. As of 2017, the annual amount of online hotel booking transactions has reached 151.93 billion yuan (Qianfan Analysys, 2018). Following the emergence and upgrade of multiple online channels such as APP and mobile applets, hotel reservations have become increasingly convenient in China. Consumers also enjoy sharing and booking hotels on social media like WeChat and TikTok. Live-stream technology is broadly used as well (Hotel brother, 2019; Zhiketong Technology, 2020).

Value Capture

Value capture is about how a company makes profits while meeting customers' propositions (Clauss, 2016). It's hard to abstract exact industrial characteristics in this part since the value capture methods of most hotels are similar in a big part but different in detail. Here we enumerate some brief case studies. One example is chain business through which hotel groups can descend store operating expenses and risks. In other words, retaining stable income and profit. Moreover, what's noteworthy is that the building of hotel membership plans. The enhancement of OTA platform fees has gradually weighted Chinese hotels' operating costs (Jiao, 2018a). To reduce customer acquisition costs, some Chinese hotel groups constructed member-owned direct sales channels such as APPs, official websites and small programs while maintaining cooperation with OTA platforms (iResearch Globa, 2019). For example, began in 2014, the Huazhu Group member plan currently has 108 million members (Zheng et al., 2014; Jiao, 2018b). Members' reservations have accounted for 76% of the company's total room nights (Jiao, 2018b). In addition, some Chinese hotels

are committed to gaining profit by reducing hotel energy consumption costs via energy-saving renovations. Not only can energy-saving renovations reduce hostel operating costs, but it is also conducive to building a green and low-carbon hotel that is one of the marketing focuses to attract customers. In the case of a four-starred hotel in Tianjin, its actual energy consumption declined 77.3% after energy-saving renovations (Xing et al., 2015).

THE PERFORMANCE OF CHINESE HOSPITALITY INDUSTRY AFTER COVID-19 OUTBREAK

The development of the COVID-19 epidemic in China can be roughly divided into two periods, the outbreak phase (January and February 2020) and the continuing recovery period (after April 2020), based on the number of confirmed cases and some key incidents (Hu et al., 2021). As a result, the overview of data will be divided into two parts too.

In the Outbreak Phase of the COVID-19 Epidemic

In the outbreak phase of the COVID-19 epidemic, the Chinese government implied many strict anti-epidemic policies, which greatly inhibited market demand for tourism and business travel. Consequently, the Chinese tourism and hospitality industries have experienced an unprecedented sales and revenue decline in that period. According to China's National Bureau of Statistics and Ministry of culture and tourism, both domestic passenger traffic and tourist number fell by more than 80% in the first quarter (Q1) of 2020 (Figure 7, Figure 8). All kinds of traffic and travelling activities were basically at a standstill. In this case, the incomes of enterprises across the industry dropped significantly. In 2020 Q1, the total operating revenue of all listed companies in the leisure services industry decreased by 48.84% Year-on-year (Yang, 2020). By contrast, the inbound tourism industry has been hit equally or even more severely. In Q1, travel agencies nationwide received 359,000 inbound visitors, decreasing by 87.15% compared to the same period last year (Ministry of Culture and Tourism of China [MOCATOC], 2020a). Naturally, people avoided travelling to places where the outbreak occurred.

COVID-19's Impact on the Chinese Tourism and Hospitality Sector

Figure 7. Growth Rate of Passenger Traffic (The same period last year=100) (%)
Source: China's National Bureau of Statistics, 2021

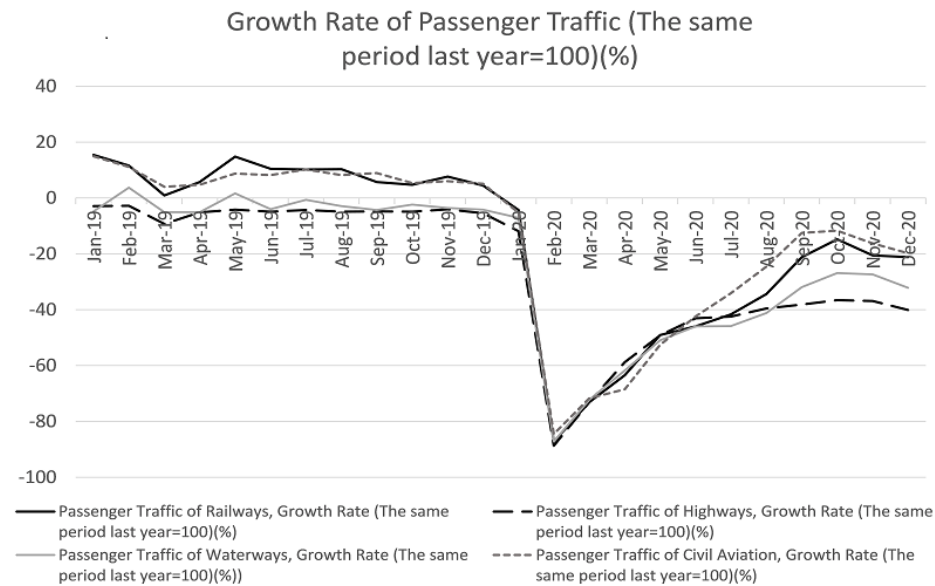
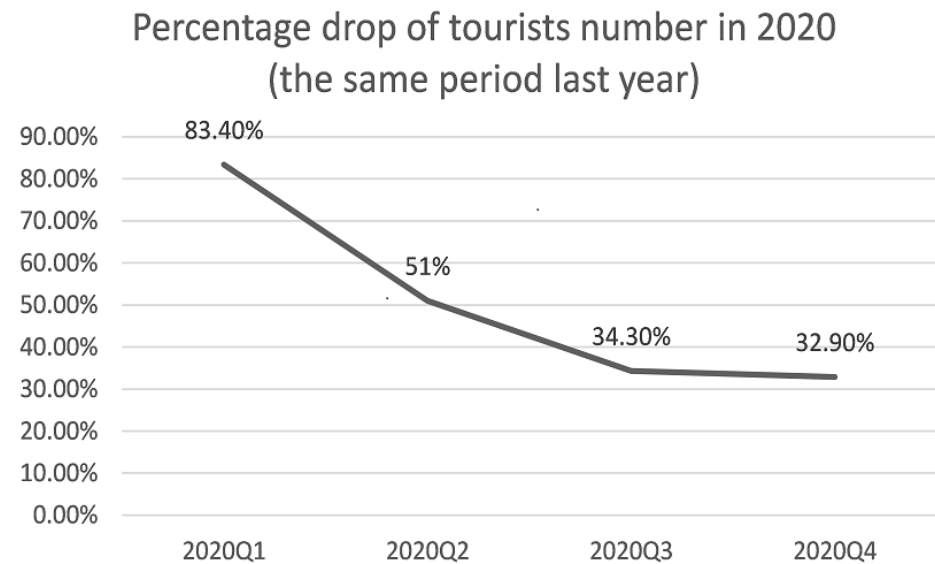


Figure 8. Percentage drop of tourists number in 2020 (the same period last year)
Source: Ministry of Culture and Tourism of the People's Republic of China, 2021



For the hospitality industry, the lock-down across the nation in the first quarter makes it lose almost all of its out-of-town and international customers. This has dealt a huge blow to the Chinese hospitality industry. For a long time, Chinese hotels have highly depended on business brought by tourism and business travel. Products and services that target local markets accounted for a very small part of Chinese hotels' revenue and hard to support hotels' daily running. According to the report of the China Hospitality Association (2020) 74.29% of hotels in China were closed for an average period of 27 days in the first quarter of 2020. The total operating loss of the Accommodation business reached 67 billion Yuan in January and February 2020.

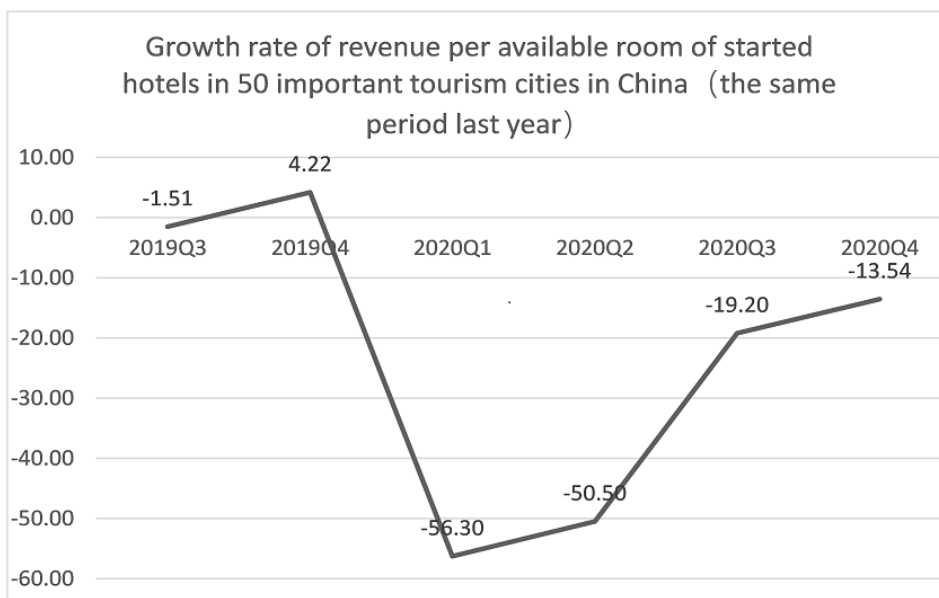
In the 50 most important Chinese tourism cities, the average OCC of started hotels declined more than a half in the first quarter (Figure 9). Another important hospitality index, the revenue per available room, decreased by 56.3% compared to the same period last year (figure 10). Hotels still lacked passenger flow despite locating at areas with the most active leisure and business travelling activities in China. Most hotels run under constant losses. Financial losses were also evident in the report of hotel firms. The RevPAR of the top three domestic hotel brands, Jin Jiang international, Huazhu hotel group and BTG Homeinns, reduced by 52.75%, 58.1% and 61.7% in 2020Q1, respectively (Liu, 2020; Zeng & Zhong, 2020a, 2020b). International brands were also seriously impacted. In the peak affected period, IHG once suspended 178 out of 470 hotels in China (Travel Daily, 2020). Hilton also stopped about 150 hotels' running across China in February (Zheng, 2020).

Figure 9. The average occupancy rate of started hotels in 50 important tourism cities in China (%) (Ministry of Culture and Tourism of the People's Republic of China, 2021)



Figure 10. Growth rate of revenue per available room of started hotels in 50 important tourism cities in China (the same period last year)

Source: Ministry of Culture and Tourism of the People's Republic of China, 2021



In the Recovery Period from the COVID-19 Epidemic

Since April 2020, the number of new confirmed cases in China has dropped to single-digit (Baidu, 2021). The outbreak of COVID-19 has been controlled in China. Subsequently, China entered a long-term recovering period from the epidemic. On April 14, the Ministry of Culture and Tourism (2020b) issued a notice to orderly open tourist attractions across the nation. Since then, the Chinese government has begun to relieve restrictions on tourist sites gradually on the premise of preventing and controlling the epidemic. In the notice announced in April, the limit on the number of tourists received by scenic spots was stipulated as 30% of the maximum carrying capacity of scenic spots (MOCATOC, 2020b). The rate was set to 50% in July and continued to rise to 75% in September (MOCATOC, 2020c, 2020d). On March 12, 2021, the Ministry of Culture and Tourism (2021) announced no more restrictions on scenic spots' reception volume, theatres, and entertainment venues in any low-risk areas for the epidemic.

Meanwhile, work and public transportation resumption were also underway (Gu, 2020; Xinhua, 2020). By the end of 2020, passenger traffic volumes of all transportation types have returned to about 70% of the pre-epidemic value (Figure 7).

Along with the revival of tourism and transportation, people's travelling willingness is also on the rise. Survey shows that as of August 2020, work and leisure activities in local cities have mostly returned to pre-epidemic levels (Figure 12). 70% of the respondents said they have travel plans for the next four months (C. Chen et al., 2020). It can be found in data from the Ministry of Culture and Tourism that the number of domestic tourists in China rebounded rapidly in 2020 Q1 and Q2 (Figure 11).

Figure 11. Overall domestic tourist number in China (in millions)

Source: Ministry of Culture and Tourism of the People's Republic of China, 2021

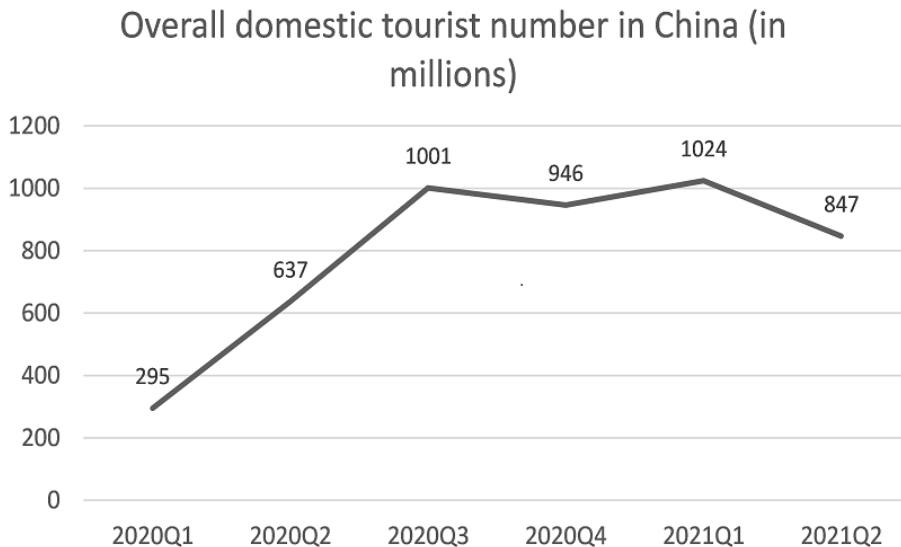
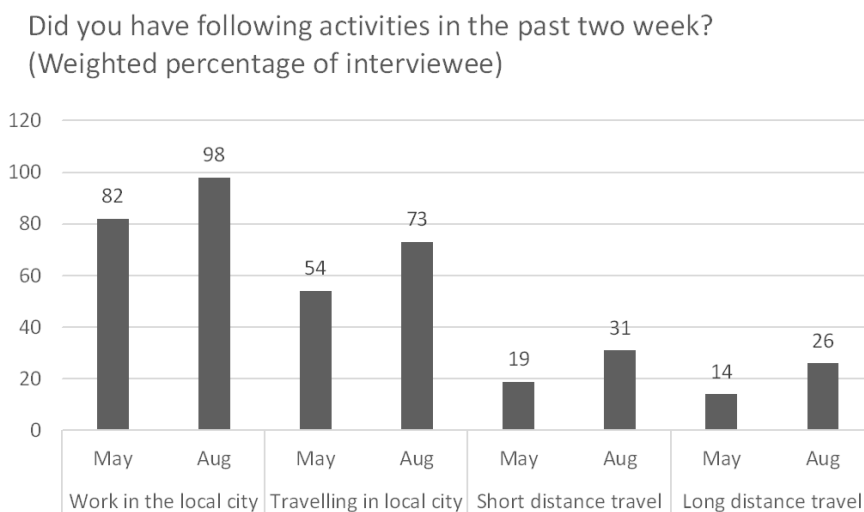


Figure 12. Did you engage in the following activities in the past two weeks? (Weighted percentage of interviewee)

Source: McKinsey & Company: Return to growth: forward-thinking on China's tourism market, 2020



Contrary to the domestic tourism industry, the inbound tourism industry has not entered a stage of recovery by now. Because of overseas outbreaks since March 2020, the Ministry of Foreign Affairs and National Immigration Administration of China (2020) have decided to stop issuing inbound visas and stop foreigners from entering China with valid visas from March 28, 2020. The Chinese government also greatly reduces international routes' amount and strictly restricts the daily passenger volume of inbound flights (Civil Aviation Administration of China [CAAOC], 2020). At the same time, the inbound and outbound travel businesses of travel agencies and online travel companies are suspended too (MOCATOC, 2020e). Under such circumstances, China's inbound tourism industry has almost lost all of its sources of tourists. Chinese hotels thus lost their source of international customers, with only a very small number of international business travel consumers.

With domestic business and tourism activities getting back on track, the Chinese hospitality industry is recuperating gradually. According to the diagrams above, both the OCC and RevPAR of hotels in 50 important tourism cities have been rising progressively from 2020 Q2 (Figure 9, Figure 10). The recovery speed of the hospitality industry accelerated significantly in 2020 Q3. At the end of 2020, the OCC of those hotels has recovered to over 80% of that in pre-epidemic (Figure 9, Figure 10). By October, the three major hotel chain brands in China (Jin Jiang international, Huazhu hotel and BTG Homeinns) had recovered to around 90% of the

same period last year (Xie, 2020; Jiang & Yang, 2020; Zeng et al., 2020). Although the speed and extent of the Chinese hospitality industry's recovery are optimistic, there was still a gap compared to pre-epidemic. Potential future pandemic and policy risks are also threatening Chinese hospitality's recovery process. Chinese hospitality industry still has a way to go in restoring and promoting its development.

General Opportunities and Challenges That The Epidemic Brought

Even though the sudden outbreak of COVID-19 has sharply reduced the Chinese hospitality industry's short-term benefits, it also brings opportunities in the long run. First, the outbreak of COVID-19 offers hotels a time and space gap to conduct any long-term beneficial programs that are inconvenient to run in normal operation time. Per the data above, there is a shortage of customers among the whole industry under the epidemic, especially during the outbreak phase. On the one hand, the reduction of guests is a huge blow to hotels' profitability in the short term. Nonetheless, it also offered a rare pause. Hotels can spare their valuable time and space to retool or reconstruct facilities without reducing their service quality in parallel, such as energy-saving and intelligent renovation in line with the industry's development trend. These large-scale upgrades require replacing or refurbishing various facilities in hotels or even piping and power system in buildings, which may highly impact hotels' daily operation and reduce service quality in the short term. Therefore, it takes high costs to implement these renovation measures at normal. The shortage of customers and possible reduction in labour costs brought by the epidemic may help hotels use this time and space gap to strengthen their long-term advantages. In addition, staff training is also a suitable project for this period. One of the side effects of a lack of customers is the redundancy of employees. For Chinese hotels that have relatively neglected staff training due to time and cost issues, it is a good chance to intensify staff training and enhance their future service quality.

Secondly, the outbreak of epidemic brings rethinking of hotel services. The outbreak of COVID-19 can be considered a black swan event with the greatest and broadest impact in this century so far. It deeply affects everyone's daily life and many industries' performance. In China, people tend to pay much more attention to hygiene and personal health (Han et al., 2020). Industries were recalled the importance of sustainability and crisis management as well. Those new social concerns brought by the epidemic are chances for the hospitality industry to reconsider its services and operation. Some things and needs were usually being ignored but were brought out by the epidemic. For instance, it's time for hotels to take the opportunity to upgrade hotels' health and hygiene security systems, move part of their attention to the local city and community, and improve their crisis management systems.

On the contrary, two kinds of challenges block the achievement of opportunities: the challenge brought by the epidemic and the challenge caused by the Chinese hospitality industry's inner shortcoming.

The challenges brought by the outbreak are mainly a test for hotels' fund management ability, as well as the risks of the epidemic itself to the hospitality industry. The year-long low income in 2020 is a huge challenge for both monomer hotels and chain hotels. It's hard for hotels to take opportunities if they cannot survive. And the risk of pandemic recurring in China still threatening the resurgence of the Chinese hospitality industry in consideration of grim international pandemic conditions. Take the recent COVID-19 cases in Guangzhou and Jiangsu as examples. Even though the relapse scales were pretty mild with confirmed cases lower than a thousand, both local governments in these two cities implemented short-term and small-range lock-down measures to ensure pandemic spread could be completely blocked (Guangzhou Municipal Health Commission, 2021; Xinhua News, 2021). Domestic tourists consciously avoided going to those risky areas too. These potential risks of epidemic outbreaks, lock-downs, and customer decline put pressure on hotels' daily operations and challenge the hospitality industry's recovery.

From the other perspective, the Chinese hospitality industry's weaknesses are also hindering its long-term development. As mentioned above, the lack of professional talents and the high turnover rate of staff due to low welfare and relatively bad working environments have greatly affected Chinese hotels' performance (Wong & Chan, 2020; Fan et al., 2021, Karatepe et al., 2020). Similarly, there is a need and trend in the Chinese hospitality industry to develop various innovation forms such as themed hotels and retail plus hotel, leading by consumption upgrade. However, if hotels don't pay efforts, the contradiction between China hotels' high homogenization problem and increasing consumers' preference for multicultural-oriented niche hotels will become an undeniable challenge (W. Wang et al., 2020).

CHINESE HOSPITALITY INDUSTRY'S BUSINESS MODEL INNOVATION FOR CRISIS SURVIVAL AND LONG- TERM SUSTAINABILITY AND COMPETITIVENESS

In this part, we will make use of the business model innovation frame concluded by Clauss, T. (2016) to give a general overview of what BMI measures Chinese hotels have conducted to survive the crisis and create a long-term sustainability advantage.

Value Creation

1. **Wider acceptance and application of intelligent facilities:** As indicated previously, Chinese hospitality has had an intellectualized trend for a long time. The outbreak of COVID-19 further brings the utilization of intelligent equipment into public view. Before the epidemic, most hotels usually take smart devices as an insignificant attempt or one of the gimmicks to attract customers. However, the pandemic outbreak has made contactless services provided by smart devices one of the rigid requirements for hotels to operate during the epidemic. For hotels, using smart devices such as self-check-in equipment, indoor guidance machines, smart containers and intelligent delivery robots can lower pressure brought by staff shortages during the epidemic and diminish labour costs. In the meantime, customers are also inclined to accept intelligent equipment services to reduce interpersonal contact risk (Zheng, 2020). Moreover, contactless smart devices applications can also help hotels save expenditures on a large number of protective materials such as protective clothing and masks. In quarantine hotels, each delivery robot conveys goods more than 400 times a day, saving more than 70% on workforce and protective equipment every day (Zhang, 2021).
2. **Measures to protect employees' physical and mental health:** Hospitality is an industry that links people together. Under the epidemic, there is an instinctive distrust between customers and hotels, while employees are spokespersons of the hotel, one of the keys for hotels to win guests' trust. If employees feel safe and comfortable while working, customers will get the same sense too. Besides, in a study, job insecurity of hotel staff predicts job motivation significantly (Bajrami et al., 2021). In quarantined hotels, job insecurity issues may be more prominent. Researches have revealed that the rate of quarantine hotel employees with anxiety symptoms is several times the normal rate (Teng et al., 2021; Teng et al., 2020). Thus, to ensure hotels' service quality wouldn't be impacted during the epidemic, many Chinese hotels have adopted various measures to ensure employees' safety and calm their emotions. Anti-epidemic security measures include performing simple temperature checks on employees every day and providing them with sufficient anti-epidemic materials such as masks and alcohol (Metropolo Jinjiang Hotels, 2021). Simultaneously, developing complete hotel environment disinfection and cleaning process, and checking guests' temperature at designated points to ensure employees' working environment is safe (Zunmao Hotels, 2020; Intercontinental SanYa Resort, 2020). In turn, mentally, hotels also train employees with basic knowledge of pandemic prevention and emergency handling procedures so that employees can master self-protection methods and feel less tension at work (HRoot,

2020). Some hotels share daily news on the epidemic with employees through social platforms to let them keep abreast of pandemic development and make emotional adjustments in time (Jinjiang International, 2021).

Value Proposition

Value proposition focuses on customers' needs. In this regard, Chinese hotels executives made corresponding adjustments to their businesses facing pressing needs to attract customers and increase income after the pandemic outbreak.

1. **Upgrade of daily sanitation and cleaning procedures:** In recent years, no matter franchised hotel or started hotel has been repeatedly exposed for unqualified sanitation. Hygiene seems to become a problem among many Chinese hotels. Many Chinese consumers have a bad impression and distrust of most hotels' environmental sanitation (Zhang, 2019; Wang et al., 2019). However, affected by the epidemic, Chinese consumers have increased requests for the sanitary environment of the accommodation industry (Hu et al., 2021). To satisfy consumers' requirements for a hygienic environment and to transform customers' impressions, many hotels have upgraded their daily cleaning and disinfection procedures after the outbreak. Take two major chain hotel groups in China, BTG Homeinns and Jin Jiang international as examples.

Since February 2020, BTG Homeinns gradually promoted the "Relaxed Hotel" Project. It combined the result of the pilot hotel isolation room with the anti-epidemic experience of hotel stores in Wuhan to formulate various anti-epidemic cleaning measures and standards around three aspects, public areas, kitchens and guest rooms (PRNewswire, 2020). The project aims to ensure all BTG Homeinns hotel stores can be disinfected and cleaned fully and scientifically to create a safe living place for guests. Jin Jiang international also launched a similar upgrading program called "live with peace of mind" (People's Daily Online, 2020). To relieve customers, Jin Jiang international also offered a disinfection information publicity service with QR codes in some of its stores (Jinjiang Inn, 2020). Guests can know the cleaning time of their rooms and simple information of cleaners by just scanning the QR code in the room. In the second quarter of 2020, targeting cross-provincial workers who need to undergo hotel quarantine, Jin Jiang specially launched independent quarantine rooms with full contactless services, free 24-hour online medical services and so on (Metropolo Jinjiang Hotels, 2020). The upgrade of daily cleaning procedures caters to consumers' expectations of hotel hygiene during the epidemic and reduces their worries about staying in hotels. Some hotel executives also believe employees' hygiene awareness and disinfection habits that are strengthened during the COVID-19

outbreak will be conducive to enhancing the long-term hygiene of Chinese hotels (Qu, T., 2020).

2. **Conducting market segmentation strategy:** Considering that the accommodation industry market is relatively fixed in the short term, many Chinese hotels have endeavored to reexamine the hotel market and unearth market segments that have not been seen as important before the outbreak. Subsequently, in response to the unique needs of various market segments, hotels set personalized marketing plans and promotional programs to attract consumers. Two acknowledged hot market segments after the outbreak are the parent-child travel market and the surrounding travel market. The parent-child travel market is one of sub tourism markets with comparatively stable customer flow even during the epidemic. Under the economic pressure brought by the crisis, lots of Chinese consumers have chosen to trim travel expenses and reduce travelling times. It's detrimental to the recovery of tourism and hotel industries. However, families with children incline to keep a certain amount of travelling expenses to meet their children's vocation and entertainment needs. Trip.com's latest report stated that in 2021 summer, parent-child travel orders accounted for 59% of all summer-vocation travel orders, 8% higher than the same period in 2019 (Meadin, 2021). Similarly, over 60% of orders in the homestay industry are family orders with parents and children, increasing by 11% compared to 2019 (People's Daily Online, 2021). Atlantis Sanya hotel, a famous destination of parent-child travel, launched a series of parent-child package products targeting first and second-tier cities' customers after the outbreak firstly. For instance, infinite aquariums tours and themed exploring activities for multiple ages groups (C. Chen et al., 2020). The hotel's OCC during the May Day holiday in 2020 exceeded 80%. In July 2020, the peak tourism season, its turnover came to nearly 200 million yuan (Securities Daily, 2020).

Unlike the parent-child travel market, the surrounding travel market was enlarged by COVID-19's outbreak. People's travel consumption behaviors are changed in the post-epidemic era and show a more localized tendency. Destinations within one to three hours of driving are convenient and low-risk options for travellers. A report released by Xiaohongshu, China's largest online life-sharing community, showed that during the National Day holiday in 2020, the release of local leisure and entertainment-related notes increased by 371% over the same period last year (Sina Finance, 2020a). To attract native tourists, many hotels in the surrounding areas of cities have created activities suitable for all ages to meet the needs of consumers who want to relax and reduce pressure through a short trip (C. Chen et

al., 2020). Many hotels also seek to cooperate with local communities and related cultural business formats to develop local experience products. Making surrounding tourism products associated with the hotel a way to display local culture, stimulate consumers' homeland mood, and thus enhance repurchase rate (Guangzhou Daily, 2021; Cao, 2021).

3. **Revenue increase brought by new offerings:** For a long time, earnings generated by the accommodation business have been the bulk of Chinese hotels' revenue. Even the services or products offered by full-services hotels such as catering, gym and beauty-care services are normally centred on in-store customers. Non-accommodational services in most Chinese hotels had neither fixed local customer base nor recognition and brand influence in the local market (Shiji Group, 2020). It's hard for them to compete with similar social services and products. Despite the fact the blow of the pandemic diminished hotels' revenue from the accommodation business, plenty of Chinese hotels had to design non-accommodational new offerings for the local market.

One prevalent new offering innovation is the take-out business. China has a mature food delivery market, with a huge group of customers. Before the epidemic, many high-star hotels had never set foot in the food delivery industry because of shortcomings like difficulty controlling food quality. However, it later became almost the only choice for hotels to shrink loss during the outbreak parse of COVID-19, when most hotels' services were suspended under government requirements (Yang et al., 2021). Merely in early February 2020, approximately 3058 merchants have initiated takeaway business through the green channel, showed by data from Meituan, one of the Chinese best-known food delivery platforms (Eastmoney, 2020). To adapt to customers' consumption habits in the take-out market, many high-star hotels with high per capita consumption opted to provide food sets with prices ranging from 50 to 100 RMB (W. Wang, 2020; New trip, 2020). Another catering business innovation instance is setting up stalls. Several hotels have set up breakfasts or night market stalls to improve income during the very beginning recovery period. Sheraton grand Hankou Hotel in Wuhan set up about 20 tables in front of its hotel and operated barbecue food stalls, which attracted a large number of customers (Cheng, 2020). Other examples include Holiday Inn hotel in Shanghai Songjiang, the QUEB hotel in shanghai Xinqiao and InterContinental Shanghai Sheshan Shimao hotel, which used to sell barbecues, desserts and other food in night markets after the outbreak (S. Wang, 2020).

In addition, capitalizing on online platforms such as WeChat Mall to create self-operated online retail channels is also one of the accepted new offering innovations. Before the outbreak, some hotels had run a small number of self-operated products

such as traditional moon cakes and rice dumplings for online sales. The business became a favorite after 2020. More and more hotels start considering using hotels' unique sourcing channels and online platforms to sell richer types of retail products such as fresh seasonal vegetables and fruits, semi-finished food produced by the hotel to the native population. A large number of hotels have made progress. Famous for providing 10,000 big meat buns to Hubei within three days, Nanjing Jinling Hotel pre-sold 190,000 big meat buns through its online platform in just one day right after the sales carried out on February 21 (Yuan, 2020). The Blossom hotel in Hangzhou integrated an online platform with its procurement advantages and established a certain reputation for its online store within the local community. Through the hotel group's unique procurement channels, a batch of high-quality products was purchased from the place of origin and sold online (Shiji Group, 2020). Other offering innovations include opening hotel fitness and beauty-care facilities to society and profit from undertaking exhibitions, etc. (Wang, 2021).

Value Capture

Being the last type of BMI, value capture innovation measures the intermediate zone between value creation and value proposition, which is a company's ability to maximize profits while providing the same service (Clauss, 2016). But this kind of innovation is not as outstanding as the previous two forms during the recovery period from the COVID-19 outbreak. As most pandemic shocks for the hospitality industry are derived from customer lessening, the price and cost among the whole hospitality industry chain have been condensed as far as practicable to absorb clients. It's ineffectual to engage in discussing profit-retaining ability while most hotels are losing money. Therefore, most hotels have focused on the former two BMI types that assist most in drawing customers among the hospitality industry's self-rescue movement after the epidemic.

Nonetheless, there are also a few cases for reference. Firstly, the re-prosperity of the whole-employee marketing pattern. Whole-employee marketing allows hotels to transform all their employees' social circles into first targeted clients. Facing the high OTA commission cost that keeps pressuring hotels' restoration after the outbreak, many Chinese hotels chose to give that commission to their staff and encourage them to publicize the hotel through personal channels and social media (Shiji Group, 2020). Another common value capture innovation under epidemic is a large-scale pre-sale activity with cooperation among hotels and OTA platforms. Plenty of Chinese hotels have joined the surge of early-sale and offered various product coupons with a long validity term and complete refund mechanism. A report from Trip.com showed that consumers who have purchased hotel-type pre-sale products within March 2020 to August 2021 had saved an average of 1088 yuan.

Meanwhile, nine of the top 10 company groups ranked by the number of sales of pre-sale product coupons in live-stream are domestic and international hotel groups (Beijing Business Today, 2021). Pre-sales can effectively help hotels to collect and use forward funds in advance. And a reasonable utilization of those funds helps relieve short-term capital insufficiency and enhance profitability (Xiao & Zhang, 2018).

CASE STUDY: HUAZHU GROUP

In the last part of the article, we prefer to illustrate an extraordinary case on Huazhu, which ideally exhibits how Chinese hotels and hotel groups repel pandemic pressure and show strong vitality.

One of the top-three hotel brands in China, Huazhu group has over 3000 hotels in more than 300 cities across China. Though targeting the mid-range market as its main business, Huazhu also owns well-known upscale hotel brands such as VUE and Joya (Huazhu, 2021). As the hotel group occupying the second largest market share of Chinese chain hotels, Huazhu has shown its strong recovery ability and resilience beyond its competitors after the outbreak. In terms of occupancy rate, the OCC of Huazhu's domestic hotels in the first quarter of 2020 was 39.6%, a decrease of 35.5% from the same period last year (J. Tang, 2020). However, by 2020 Q3, the OCC had returned to 82%, almost the same as the previous year (CITIC Securities, 2020). In contrast, domestic hotels of the other two top Chinese hotel groups, Jin Jiang International and BTG Homeinns, only had OCCs of 73.69% and 69.8%, respectively, in 2020 Q3 (R. Chen, 2020; Jiang, 2021).

Figure 13. The Distribution of Huazhu's hotels in part of important cities in mainland China

Source: Huazhu, Standard Map Service, 2021



After the epidemic, Huazhu has quickly paid attention to the needs of multiple stakeholders and implemented various caring measures for a response. These socially responsible measures have effectively alleviated the worries and anxiety of all parties during the epidemic and intensified Huazhu's social reputation.

Facing consumers, Huazhu introduced free order cancellation and contactless services as soon as possible after the outbreak (Huazhu club, 2020). Thanks to the intelligent hotel layout that has been successively promoted as early as 2017, Huazhu quickly upgraded its contactless services with the help of self-check-in equipment and delivery robots after the outbreak (Meadin, 2018; Zhi, 2016). Entered the recovery phase, Huazhu also upgraded hotel cleaning procedures following hot spots and formulated 36 cleaning steps and six special disinfection measures for each room (Meadin, 2020).

For their franchisees that have tight capital flow situations, Huazhu offered multi-dimensional and detailed assisting programs. On January 23, the exact day Wuhan started lock-down, Huazhu took the lead in announcing the suspension of collecting franchise management and central reservation fees for franchised hotels in Wuhan

(Tang, 2020a). On January 31, the policy was further broadened. Totally 5,049 franchise hotels across the nation were exempted half of franchise management fees while all of them were trimmed for hotels in Hubei province. Meanwhile, intending to encourage franchisees to overcome difficulties and persist in business, Huazhu Group decided to provide short-term operating loans up to 500,000 yuans for hotels that continued business during the early outbreak period from February 6 on (Tang, 2020b). Those assistance measures were welcomed by franchisees and laid a solid foundation for subsequent hotel restoration. As of June 2020, 97% of hotels under Huazhu have resumed operations (Sina Finance, 2020b).

Towards employees who are threatened by both epidemic and economic slowdown, Huazhu affords humane considerations as well. In a letter from Huazhu CEO QiJi to all employees, he promised not to lay off any employees or reduce front-line employees' pays because of the crisis caused by COVID-19. On the contrary, measures such as salary discount and bonus deferral were applied to senior managers of Huazhu Group, including QiJi, to help the enterprise tide over the crisis (Xiang, 2020). Those promises made Huazhu staff feel at ease and motivated in the epidemic. In addition, through the online platform of Huazhu University (Huazhu's training centre), Huazhu has arranged a series of online training programs in line with job development plans for non-duty personnel to improve employees' business level. Responding to the anxiety reflected by some employees during the epidemic, Huazhu University has launched a total of 30 online courses about COVID-19 or psychological guidance. The university also arranged multiple psychological counselling live courses, each of which was watched online by more than 40,000 people (Ma, 2020). These courses have effectively deepened Huazhu employees' understanding of the epidemic and reduced working anxiety. In this way, consumers can enjoy a safer and more hygienic hotel environment too.

Excepting the groups mentioned above, Huazhu also noticed a bunch of people that few hotels have paid special attention to, the hotel member group. Hotel members are one of the most loyal consumer groups of hotels. After the outbreak, taking into account the impact of COVID-19 on travel, Huazhu uniformly extended its members' membership status for three months (China Tourist Hotel Association, 2020). It also provided 2 million free insurances package for its members, including 100,000 yuan of COVID-19 infected protection and up to 500,000 yuan of transportation accident protection (Ma, 2020). These special cares seem particularly precious in this special period. Not only have those measures achieved a good publicity effect but also visibly improved members' impression of the hotel brand.

As a chain hotel group focusing on the mid-to-high-end business traveller market, it's relatively limited for Huazhu to promote innovative measures among its stores, such as theme transformations or retail business expansion. The reason why Huazhu can stand out in the mid-to-high-end hotel market with many competitors

is inseparable from its strong sense of social responsibility and meticulous care for stakeholders during the epidemic. A good brand impression makes consumers feel trust and security in Huazhu. Naturally, Huazhu has become the darling of the market after the outbreak.

CONCLUSION

This chapter detailly explored the Chinese hospitality industry's BM and BMI before and after the outbreak of COVID-19. And investigating the status and challenges Chinese tourism and hospitality industries faced in the post-epidemic era. The results of this article give insights on Chinese hospitality management experience and wisdom during the epidemic, which are valuable for world tourism and hospitality to maintain and foster long-term sustainability and competitiveness. Taken together, the results of this study can be summarized into four suggestions. To strengthen hospitality's sustainability in the post-epidemic era, executives should put the precedence of people's health and safety into the first place. Scientific and complete pandemic prevention measures are the prerequisite for hotels to maintain their advantages during the outbreak. Secondly, concern stakeholders with comprehensive and humane consideration. Different stakeholder has unique needs and challenges during the epidemic. Distinguishing these needs and taking targeted measures will help hotels' restoration substantially. Thirdly, rethinking the importance of local market and expanding pertinent businesses. It helps create more value and enhance hotels' sustainability. Ultimately, promote business innovation and upgrade with caution. For example, advancing intelligent upgrades with personal information protection as a base. Nevertheless, limited by time span and information resources, further research with more front-line data could shed more light on the study. Broader exploration assessing the roles of government and consumer acts in the evolution of BMI in the post-epidemic era might enrich this chapter's study from a different perspective. Cross-national research is also recommended for comparing hospitality BMI's progression in different regions.

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Chapter 3

The Balanced Scorecard and Competitiveness in the Hospitality Industry

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ABSTRACT

The objective of the chapter is to provide an insight into the potential of the BSC, as a performance evaluation and strategic management tool, to improve the hospitality industry's competitiveness. To fulfil this objective, a qualitative methodology will be followed, based on a systematic review of the literature published on the subject in question. The main contribution of the chapter is to gather information that will enable hospitality industry managers to focus on their essential issues, evaluating their performance in a more realistic way, and enabling strategic management. In addition, it will be possible to draw a general profile of the scientific production on the BSC in the hospitality industry, providing historical and statistical data to strengthen future studies in this area of knowledge.

INTRODUCTION

The hospitality industry is characterized, in the global economy, as a complex business and multifaceted sector (Atkinson, 2006; Atkinson & Brown, 2001). These authors find that more than half strategies devised by organisations are never actually implemented. The effectiveness of strategy implementation is even more important at a time of increasing competition and globalisation, shorter lead times and increased customer sophistication. In this context, the Balanced Scorecard (BSC)

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“can address the key problems associated with strategy implementation including communication, the role of middle managers and integration with existing control systems” (Atkinson, 2006: 1441).

Tourism is one of the activities that over time has shown strong growth and development in different countries. Thus, like any other sector of the economy, companies in the hospitality industry face the growing competitiveness of markets, concerned with developing strategic management to achieve established objectives and goals, and even ensure their permanence in the market. As such, it is imperative to pay greater attention to measures of a non-financial nature as drivers of financial indicators. In this context, evaluating the quality of service and the performance of hospitality industries is a necessity and a differentiating factor for success in this area (Quesado & Mesquita, 2013).

The BSC, a strategic performance management tool that brought strategy and the clarification of major organisational objectives to the companies' agenda, significantly contributed to this process. Many leading companies began to adopt the BSC when they found that it allowed them to improve performance, linking all organisation members in a joint effort to achieve the organisation's overall goals and objectives (Quesado et al., 2017; Yancy, 2017).

As mentioned by Madsen and Stenheim (2015), the BSC is one of the most influential concepts in management accounting. There has been an evolution of the concept and an increase in the number of articles published and in the subject areas of study (hotels and tourism, education, health sector, public sector, among others).

According to McPhail et al. (2008), the awareness and the adoption of the BSC in the hotel industry are limited. However, Fatima and Elbanna (2020) indicates that the empirical literature on BSC adoption and implementation has considerably advanced over time and can continue to do so through looking at macro-level research topics.

Considering the above, the objective of the chapter is to provide an insight into the potential of the BSC, as a performance evaluation and strategic management tool, to improve the Hospitality Industry's competitiveness.

The chapter is a theoretical essay, based on bibliographical research on this thematic. In this sense, this chapter follows an orientation epistemological approach of an interpretive and critical nature to provoke reflections during the exhibition of the object under study (Emmendoerfer, 2017).

The collection of information was carried out by consulting specialized bibliography, namely: books, publications in technical magazines/journals, conference papers, electronic databases, and other works already carried out on the subject. As so, the study is characterized as bibliographic and documentary, as it presents secondary data, that is, data already published and available for consultation (Emmendoerfer et al., 2021; Prodanov & Freitas, 2013).

BACKGROUND

In current market dynamics, the emphasis on financial aspects has lost weight, giving way to a less restrictive and more holistic view of performance. With technological progress, innovative technologies and sophisticated production methods have emerged, competition and customer demands have increased. At a time of significant changes in the world, characterised by the globalisation of markets, economic instability, and information technologies' evolution, organisations were forced to develop their self-learning capacity. Thus, companies seek innovation. They aim to better productivity rates, through improved performance, differentiation, the creation of new products or services with added value, and high quality in the products and services provided (Quesado & Marques, 2020).

The realization that organizational performance evaluation should not be based only on financial indicators, associated with strong competition and globalization of markets, led to the need to develop new performance assessment and strategic management systems that combined financial and non-financial measures and to establish cause and effect relationships between them, enabling a future vision of organizational progress. It is in this scenario that, in 1992, the BSC, developed by Kaplan and Norton, emerged as a model capable of translating the organization's vision and mission into results, of communicating and linking strategic objectives, measures, plans and goals, and promote alignment of strategic initiatives and strategic learning and feedback (Kaplan & Norton, 1996a).

The BSC is a tool that selects a balanced set of indicators and objectives that reflect the organisation's strategic vision, helping it meet the expectations of its stakeholders, articulate, and communicate strategic objectives, and evaluate their implementation, i.e., transform the mission and strategic objectives into actions. In this way, it allows its members to communicate and perceive their contribution to the fulfilment of the organizational mission, thus enabling improvements in the quality of services provided, feedback and continuous learning. Therefore, the BSC represents a balance between external measures, related to shareholders and customers, and internal measures, related to internal processes and learning and growth (Kaplan & Norton, 2000).

The BSC fills the gap of traditional models, allowing the translation of the organization's critical success factors into a set of financial and non-financial measures interconnected with each other through causal relationships that enable a comprehensive and multidimensional view of the organization. As such, in order to monitor the organization's results, the BSC relies on the balanced use of financial and non-financial measures; attaches relevance to short- and long-term goals, enabling balance and integration of both; it simultaneously combines internal and external

aspects and adopts indicators, also known as Key Performance Indicators (KPI's) (Saraiva & Alves, 2017, 2016; Zizlavsky, 2014; Quesado & Mesquita, 2013).

Based on research on successful BSC implementations, Kaplan and Norton (2001) describe five principles of strategy-oriented organizations: translate strategy into operational terms; align the organization to the strategy; turn strategy into everyone's task; convert the strategy into an ongoing process; and mobilize change through executive leadership.

For Lueg (2015), the BSC differs from other management practices in several aspects. First, the BSC belongs to strategic management practices, which distinguishes it from many operational practices. Second, it is a comprehensive practice that must be implemented throughout the organization and does not tolerate other control systems in addition to it. Third, the BSC uses both financial and non-financial information and therefore has a much broader focus than costing practices. Fourth, the BSC uses both outcome indicators and trend indicators. Therefore, the success factors in the processes of implementing a BSC differ from more restrictive management practices. Hu et al. (2017) highlight that the BSC, compared to other management tools, provides more focused and useful information to support employees in the exercise of their tasks, by gathering a set of performance indicators and visualizing the causal relationships between the objectives that define the strategy.

The model comprises four perspectives (financial; customers; internal processes; and learning and growth), complementing, in a balanced way, the traditional financial indicators with indicators capable of fostering future performance, forming a cause-and-effect relationship. The financial perspective demonstrates whether the execution of the strategy is contributing to the company's financial growth; the customer perspective identifies the customer segments and markets in which you want to compete, evaluating profitability, customer satisfaction and retention, the acquisition of new customers, as well as market share; the perspective of internal processes identifies whether the business processes defined in the value chain are contributing to achieving the company's financial objectives; and the learning and growth perspective assesses whether the skills and knowledge acquired by employees, teams and business areas, as well as whether innovation in information systems are contributing to make the previous perspectives viable (Kaplan & Norton, 2001, 2000, 1996a). Thus, and according to its creators, the BSC reflects the balance between short and long-term goals, between financial and non-financial measures, between indicators of trends and events, and between internal and external performance perspectives (Kaplan & Norton, 1996a, 1996b, 1993, 1992). The BSC construction from four management perspectives allows companies to monitor financial results separately and in combination while monitoring progress in developing capabilities and intangible assets necessary for future growth (Kaplan & Norton, 1996a, 1996b).

The BSC also relies on the so-called strategy map, which provides a clear visual representation of the cause-effect relationships between the different components of the strategy, providing a logical and broad architecture for the description and communication of the strategy, going beyond issues related exclusively to its measurement and management (Kaplan & Norton, 2004a, 2004b). As such, it is a useful tool in providing employees with a clear view of how their roles are linked to the overall goals of the organization; by setting priorities by identifying, optimizing and aligning the various initiatives; by connecting the strategy with the allocation of resources, directing them to support the achievement of the organization's strategic objectives and the satisfaction of customer needs; by fostering learning and continuous improvement for employees and the organization (Quesado et al., 2017; Singh & Sethi, 2017).

For Balaji et al. (2018), the BSC has been a performance measurement tool used worldwide, which allows distinct competitive advantages. Many companies, industries, governments and non-profits use the BSC extensively to monitor performance, improve internal and external communication, and simplify the company's vision and mission. The relationship with customers, the skills of employees and the ability to innovate are examples of intangible assets that provide organizations with competitive advantages.

THE BALANCED SCORECARD IN THE HOSPITALITY INDUSTRY

The competition of the information age, in the last decades of the twentieth century, has made the management principles of industrial competition obsolete. Companies no longer focus solely on production and the financial return on their investments. They have included the demand and quality of the products and services provided as a differentiating strategy. In the new management philosophy, decision making based practically on financial indicators no longer assumes the fundamental role and to these are added non-financial and qualitative indicators that aim to optimise customer relations, identify internal processes that generate value and encourage capacity and organisational development in a sustained manner (Ferreira et al., 2019; Perramon et al., 2016; Niven, 2014).

In recent years, the hotel sector has been growing so that competitiveness has become more intense every day, within this context, performance measurement can identify, in addition to financial problems, others issues that imply the satisfaction of customers and other participants (internal and / or external) of the company. The definition of performance indicators to be used is part of a logical sequence of procedures for development and implementation of a measurement and evaluation

system of performance. These measurements must be future-oriented, seeking define goals that translate the goals of the organization. In this sense, measurement systems of performance can help managers who work in the hotel sector not only in the financial aspects, but also in other issues of great importance to formulate, reformulate or evaluate the administrative process of their organizations (Callado et al., 2011).

The BSC is a model that facilitates communication, organizational alignment and increases efficiency in the decision-making process. However, the type of organization must be considered for a proper application of the model (Quesado & Pereira, 2020; Quesado et al., 2017). Although the BSC originally appeared in the industrial sector, its application is not limited to this sector, with an increase in its use in organizations belonging to the hospitality industry, given the variations in demand, the high amount of fixed costs recorded in this sector and the need to improve the quality of services provided.

The application of a performance measurement and evaluation system such as the BSC has become an essential strategic tool, as it allows channelling specific skills and knowledge to achieve defined strategic goals. The BSC, by stimulating new and different strategies, will allow the hospitality industry the opportunity to move away from the traditional short-term perspective, reorienting itself towards the creation of growth opportunities, towards the offer of products and services of high value to the customer (Quesado & Mesquita, 2013).

According to Cruz (2005), the hotel sector is characterized by fluctuations in demand, great competition, high fixed costs (intensive capital) and instability of profit. Thus, the use of more modern and sophisticated management accounting techniques is important to improve the measurement and control of long-term profit and business performance.

The hotel sector, one of the tourism activities, is a provision of services which, aims to provide the customer (guest) the best service and price to satisfy their needs and guarantee their return. Therefore, the hotel industry has objectives intangible assets that demonstrate the results of its operations. Thus, the BSC can be a tool to support the company's management (Lima, 2017).

For Fatima and Elbanna (2020), the inter-reliability of employee and customer satisfaction in the hospitality and tourism industry illustrates the importance of utilizing BSC in this industry. However, researchers have highlighted lack of BSC application and research in this important industry. As reported by Doran et al. (2002), in the implementation of the BSC in the hotel sector, it is essential that it meets the individual circumstances of the sector, the involvement of top management, the allocation of resources, the link between the organizational mission and strategy and a continuous learning process and feedback.

Hilton Hotels was the most documented success case of the BSC adoption process in the hospitality industry. The studies developed by Denton and White (2000) and Huckstein and Duboff (1999) introduced a new dynamic in the academic world, highlight that the practical implementation of the BSC allowed us to provide indications on the merits of using this management tool (McPhail et al., 2008). According to these authors, the implementation of the BSC in Hilton Hotels exceeded all their expectations. The hotel chain reduced turnover, which was a critical business point, improved its internal processes, and achieved greater financial success than its competitors, allowing them to stand out in the competitive market.

According to Nunes and Machado (2011), the BSC is a performance assessment model suitable for the tourism sector, as it integrates very important non-financial measures in hotels due to the contribution of human resources to the performance of hotels.

For Evans (2005), in the literature, sources relating to the more detailed implementation issues of strategy (which is where BSC can be cited) is relatively scarce. Furthermore, the strategy literature relating to the hospitality sector is relatively weakly developed. However, the reports are available which indicate the usefulness of a BSC approach, albeit modified to suit individual circumstances, but also point to potential pitfalls in its implementation. The primary research conducted by the author indicates that a wide variety of measures are currently being used and that many hoteliers are using measures from all four of the category groupings identified in the BSC framework.

According to Pereira (2014), in the hospitality industry it is important to adapt a management system, like the BSC, that links information from various areas and that balances short and long-term goals, promoting greater sustainability and growth.

Muñoz et al. (2004) presented the design of a BSC prototype for application in the Spanish hotel industry. After having carried out the analysis of the strategic information included in the annual reports of four Spanish hotel chains, the authors propose the use of the following perspectives: financial / shareholder (they will verify that the annual reports do not explicitly set economic objectives -Financial clearly quantified. The most common strategies linked to this perspective are expansion, geographic diversification, cost reduction and maintenance of a solid financial structure); customers (customer loyalty, quality of services and facilities, offer of computer services and search for an image of modernity and avant-garde); internal processes (reinforcing the brand image, making an adequate segmentation of the offer, internal technological transformation and using prestigious gastronomy); employees (employee training and internal promotion, adaptation of the organization chart to the rest of the strategies developed and selection of prestigious professionals); social and environmental (protection of the environment and development of sustainable tourism and promotion of social actions).

For Rodrigues and Francisco (2010), considering international developments, the strategies of other companies and technological evolution, current and potential customers have raised their standards of requirement, making it essential to change the focus of hotel management. The responsible of the hotel sector must know what to change and adapt, arming themselves with a tool essential - knowledge of their market and its trends. The agility and proactivity in this adaptation will be the key point in their ability to continue to provide a desired and quality service, maintaining the hotel sector updated and competitive. This is how it becomes necessary to apply a system for measuring the performance of human resources. Unlike a few years ago, the shapes traditional performance appraisals based on cost and efficiency, do not suppress the management needs in relation to achieving strategic objectives. The centre of issue becomes the creation of value through employees, who need to be prepared to meet the specific needs of customers.

Almeida et al. (2007) states that companies in the hotel sector are operating in a market with marked transformations derived from globalization. As so, according to Sainaghi (2010), the BSC is particularly useful for the hotel sector due to the strong interrelationship that these organizations have with their stakeholders, enabling the integration and alignment of financial and non-financial measures with the organizational strategy.

The case study conducted by Pavlatos and Paggios (2008) focused on comparing traditional management practices with those more recently developed in accounting in large hotel developments in Greece. The results show that hotels have adopted more recent management and accounting practices, such as cost control techniques (Activity Based Costing (ABC), Activity Based Budgeting (ABB), Activity Based Management (ABM), BSC and benchmarking, face a higher percentage of indirect costs, higher sales revenue, higher price, and face a higher level of competition compared to hotels that have not adopted.

For Pereira (2014), given the complicated economic situation, including that of the hotel sector, it is important for companies to develop mechanisms, mainly at the management level, that allow for greater sustainability to overcome these adversities. The BSC is a management system that can make great contributions to companies in the hotel sector, since it is a service-oriented sector, where intellectual capital is of great importance in the success of organizations, being extremely important to evaluation of these non-financial resources and balance them with the financial part of the company. For the author, the BSC makes it possible to clarify and implement the strategy in a more correct way, by aligning the efforts of the entire organization around the same purpose, based on well-defined objectives, indicators, and initiatives, as well as constant monitoring of the organization's performance.

Ribeiro Filho (2008) considers that the possibility of applying the principles of the BSC in hotel organizations, although still timid, is perfectly viable and will

constitute a great competitive advantage for managers who use such principles correctly, having started in front of their competitors in the race for organizational success. It is, therefore, a system that makes it possible to monitor the company, allowing it to have a broad view of all processes and track financial performance while monitoring development in the building capacities and obtaining the intangible assets necessary for the future growth.

In sum, the BSC does not limit its application in productive sectors and can also be applied to companies in the service sector, as in the case of the hotel sector (Campa Planas & Sánchez Rebull, 2007; 2005a; 2005b). For the authors, an important advantage in this sector will be the integration of the BSC with the planning and budgeting processes. The study that they carried out in the hotel companies of the Costa Dorada Centro (2005a) has shown a certain ignorance of the BSC (half of the hotels studied know it) and that only one out of six hotels apply the BSC, and the rest have not raised apply it. In turn, in the study carried out in the hotel companies of Barcelona (2005b) the conclusions are different. Five of the six hotels studied reveal that they know the BSC and of these four apply it and one plans to apply it. Curiously, the hotels that do not apply are of a higher category, which has led the authors to think that although these hotels, taken in isolation, do not carry a BSC, it is likely that the parent company does make one for the correct management of the chain. All the hotels that will implement the BSC have assumed their success, especially at the level of the decision-making process, improvement in cost and margin management and at the level of the adoption of new information technologies and updating of control tools. In summary, they have concluded that there is greater knowledge and application of the BSC in the city segment than in the vacation segment (Campa Planas & Sánchez Rebull, 2007).

The Table 1 presents a summary of another empirical studies carry out in the hospitality industry.

Table 1. BSC empirical studies in Hospitality Industry

Author(s)	Goal	Methodology	Main Conclusions
Fatima and Elbanna (2020)	Study 106 top-ranked journal articles on BSC, of which 37 belong to the hospitality and tourism industry.	Systematic literature review.	BSC literature in the hospitality and tourism industry has not acquired as much research focus since the very beginning. New topics of interest such as sustainable tourism and new tourism management are developing in alignment with BSC, justified by its widespread adoption.
Dlamini et al. (2020)	Analyse the usage of the BSC as a tool for Eswatini small and medium hotels sector for performance measurement and growth.	Explanatory mixed sequential method (quantitative and qualitative research).	The small and medium hotels used the BSC. The emphases were on non-financial performance measures (internal business process, customer, and learning and growth). The financial measures were the lowest used.
Paredes Cuahquentzi et al. (2019)	Analyse the impact of workforce skill on the development of the hospitality industry of Tlaxcala, according to the BSC.	Non-experimental, descriptive, cross-sectional mixed approach.	Learning and growth and client relationship are the areas in which workforce skills have the biggest impact on industry development.

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Table 1. Continued

Author(s)	Goal	Methodology	Main Conclusions
Galdino et al. (2019)	Verify the existence of cause-and-effect relationship between the performance indicators belonging to the BSC applied in a hotel.	Case study.	<p>It was noticed that indicators of the customer perspectives and learning and growth influenced the financial perspective. Indicators of the learning and growth perspective influenced the internal processes; Some indicators of internal processes influenced the customers perspective, as well as some indicators from the customers perspective presented relationships with the financial perspective, revealing evidence of a cascading effect. It was concluded that there are cause and effect relationships between the indicators studied, but the evidence was not generalized among all indicators.</p> <p>The study academically contributed to the validation of cause-and-effect relationships in the BSC perspectives for the hotel sector, as well as in the practice of managers who may have assistance in structuring the BSC and creation of strategic maps.</p>
Lima (2017)	Investigate the obstacles of a hotel, regarding the implementation of the BSC.	Case study.	<p>The company has a management model based on the perspectives of the BSC, but a single tool is not used for this measurement. Concerning the knowledge of managers, both knew the tool, so the company adopts a management model based on the BSC, but it was observed that it is little known by other team leaders and employees.</p> <p>Regarding to employees, the most demonstrated to be satisfied with the task performed and that the company has invested in their training.</p> <p>As for the perception of customers, most demonstrated be satisfied with the quality of the services offered and that, for this reason, they would return to the hotel.</p> <p>The main obstacles to mapping strategic were employee resistance to change and lack of software capable of supporting the BSC.</p>

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Table 1. Continued

Author(s)	Goal	Methodology	Main Conclusions
Pereira (2014)	The conceptualization of a BSC adapted to the reality of Dom Pedro Hotels.	Case study.	The BSC is a management system that can make great contributions to companies in the hotel sector, since it is a sector focused on the provision of services, where intellectual capital is of great importance in the success of organizations, and the evaluation of these resources, and balance them with the financial part of the company, is extremely important.
Türüdüoğlu et al. (2014)	Determine the main goals under four balanced BSC perspectives and investigates the relationship between the perspectives for luxury summer hotels in Turkey.	Two-stage survey which includes twenty luxury summer hotels located in Turkey.	The findings of the survey show that finance has the highest priority among the four perspectives and the strongest relationship exists between customer and finance perspectives. It is also concluded that general and financial managers choose financials as the most important perspective while sales and marketing managers consider the customer perspective as the most important.
Martinho (2014)	Assess which indicators, based on the BSC, that five-star hotels take into account when making decisions and that influence the strategy through management control.	Survey comparing Portuguese and Spanish hotels.	In general, Iberian hotels are aware of the BSC concept and some of its assumptions, however they do not use it or are aware of its full potential. Portuguese hotels use standard cost as the costing system and Spanish hotels value the ABC costing system. In this sense, the information from the BSC plays a decisive role in that it guides and influences the information extracted from costing systems. There is an awareness of the elements that prevent or drive change in the management control support tools in Iberian hotels. For Spanish hotels, both the impediments and the drivers are more related to costs and how they can obtain a competitive advantage in the market. Regarding Portuguese hotels, the issue is more related to the company's culture and organization.

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Table 1. Continued

Author(s)	Goal	Methodology	Main Conclusions
Kala and Bagri (2014)	Examine the existing performance measurement practices used by hotel managers that employ the BSC.	Quantitative analysis (survey).	The results indicate that in spite of using measures from different perspectives inherent to the original BSC, hospitality managers are not aware of the concept of BSC in a formal manner. The study reveals that hotels in Uttarakhand still focus on the use of financial measures as compared to non-financial measures for measuring performance. The study supports the link between hotel performance and BSC measures usage.
Callado et al. (2011)	Analyze the relationship between profitability levels and the perspectives of the BSC in the hotel sector of the city of João Pessoa (Brasil).	Quantitative analysis (survey).	The results showed empirical evidence of the existence of relationships between some of the investigated indicators and higher levels of profitability.
Nunes and Machado (2011)	Contribute to the knowledge about the BSC and the performance evaluation in hospitality and tourism.	Literature review.	There is a divergence between what the theory considers appropriate performance appraisal methods and those used by hotels. The BSC utilization rate in the hotel sector is quite low. The hotels that use the BSC model have adapted it to their objectives, not always using the perspectives proposed by Kaplan and Norton, nor referring to the elaboration of strategic maps and the establishment of causal relationships between the measures and objectives defined in the scorecard.
Vila et al. (2010)	Proposes a preliminary model of a BSC for tourism destinations, with a specific emphasis on sustainable development.	Quantitative analysis (survey by Spanish municipalities that are oriented towards tourism).	The BSC can be modified to support the strategic planning of tourism destinations.

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Table 1. Continued

Author(s)	Goal	Methodology	Main Conclusions
Rodrigues and Francisco (2010)	Analyze the importance attributed to the indicators of the learning and growth perspective of the BSC by Portuguese four-, and five-star hotels	Quantitative analysis (survey).	The indicators considered most important are the quality of the service provided, motivation and employee satisfaction. The BSC makes it possible to guarantee greater solidity in the entire hotel activity, focusing on a management concerned with the quality of service and with human resources.
McPhail et al. (2008)	Examine the extent to which performance measures that align with the 'learning and growth' dimension of the BSC are applied in the hotel industry.	Interviews with fourteen hotel Human Resource (HR) managers.	Minimal appreciation of the BSC concept was in evidence. The percentage of employee satisfaction were the single measure used by most hotels in the learning and growth perspective. These findings suggest a significant schism between BSC theory and the application of HR oriented measures in the hotel industry.
Ribeiro Filho (2008)	Analyse the BSC implementation in the hotel management.	Case Study.	The BSC isn't used by the studied hotels, but some of the essential indicators suggested by this important tool, albeit indirectly. The BSC can be used as a management tool that helps executives understand its goals and the methods to achieve them, helping the company to translate its mission into strategies that enable your success in the future. Thus, it is important to emphasize that these hotels have well-defined missions, known by most of their employees, as well as the development of strategies by most of these hotels. Although incipient, such strategies already constitute a competitive advantage over the competitors, making the hotels that have them more prepared for possible changes in the market, whether to take advantage of new opportunities or to be prepared for potential new threats.

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Table 1. Continued

Author(s)	Goal	Methodology	Main Conclusions
Min et al. (2008)	Develop a BSC for measuring the comparative efficiency of Korean luxury hotels.	Data envelopment analysis (DEA) to measure the comparative efficiency of six luxury hotel chains in Korea.	The paper finds that the declining efficiency within some Korean luxury hotels coincides with more aggressive government crackdowns on bad bank loans in the wake of the International Monetary Fund (IMF) financial crisis and the slow adaptation of some hotels into ongoing hotel industry restructuring. The deep discount in hotel room rates did not necessarily lead to increased room occupancy. The revenue increase is not significantly correlated with the enhanced profitability of Korean luxury hotels. The Korean hotel industry reached the stage of market maturity and therefore the mere expansion of the hotel capacity would not necessarily enhance the hotel's profitability.
Kim and Lee (2007)	Develop a new hotel performance measurement system.	Case study.	The financial attributes are considered the most important among the four traditional BSC perspectives. The quantification of the nonfinancial measures was an important problem.
Phillips (2007)	Deepen understanding about the theoretical and practical aspects of the BSC as a strategic control tool.	A longitudinal case study approach is used over a three-year period.	The findings reveal that over-reliance on the successful achievement of BSC metrics without a focus on strategic control could lead to an organisation having to pursue an exit strategy for a profitable product.

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Table 1. Continued

Author(s)	Goal	Methodology	Main Conclusions
Machado et al. (2007)	Identify the approaches related to performance measurement, from the perspective of BSC, and compare with the indicators used by hotels in the city of João Pessoa/PB, as well as check the existence of relationships between the use of these.	Multiple case studies.	One of the main findings was that managers of the hotels investigated believe performance assessment is important for establishing goals, motivating, and improving quality, demonstrating the attention given by the respondents, to the perspectives of internal processes. Not all the respondents who claimed to know the importance of performance assessment carried it out, and those who did practice performance assessment did not use formal models. The hotels investigated give priority to non-financial indicators, particularly those which are client focused. No relationship was detected between the use of financial and non-financial indicators, however, there is a statistically significant positive relationship between the non-financial indicators.
Liang and Hou (2006)	Provides empirical evidence on the dynamic connection of BSC and demonstrates strategy maps that linked measures and performance drivers together in a cause-and-effect diagram	Case study.	The financial outcomes can be achieved only if customers are satisfied. No obvious evidence is recorded to support the hypotheses that employee's development are related to price effect or volume effect, and indirect impact on contribution margins through the behavioural variables of customer satisfaction.
Bhatnagar et al. (2004)	Explore the use of Strategic Human Resource Management (SHRM), as a lever for innovation, specifically through the implementation of a BSC approach, as an innovative performance management tool.	Case study.	They conclude that an innovative SHRM intervention lead to an unlearning of the past culture and to a relearning of the new performance oriented culture, which is why it lead to the successful implementation of the BSC approach. However, it throws up implications for the institutionalization of the innovative process and the human resource role.

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Table 1. Continued

Author(s)	Goal	Methodology	Main Conclusions
Denton and White (2000)	Present the BSC implementation in a hotel corporation as a response to inadequacies in the information and in the indicators that it provided for decision-making.	Case study.	Quantitative improvements both in revenue and profitability. Greater alignment of strategic objectives. Better understanding for the property managers of owners' long-term expectations.

Source: Own elaboration

Doran et al. (2002) considers that the main difficulties in adopting the BSC are real system traps that should be avoided in the tool implementation process. To identify these pitfalls, the authors used as a basis the four stages of the implementation cycle presented by Kaplan and Norton (1996a) and highlighted the main difficulties for each stage, namely:

Understand and assess the applicability of the BSC – the authors consider that the main difficulty is trying to adopt the BSC without clarifying and articulating the company's vision and strategy and the risk of adopting a tool without evaluating its investment.

Develop the BSC – at this stage the great difficulty is the interpretation of available information data and the establishment of cause-effect relationships between the BSC and its components.

Implementing the BSC – the main difficulty at this stage is the lack of support from employees, which can affect the continuity of the BSC. This step requires a structured reflection on the results obtained so far, a misinterpretation of the results can influence the organization's performance.

Learning and Feedback – in the last step, the greatest difficulty is to establish a strategy for reviewing the tool, the non-recognition that the BSC is a continuous process and not a static event can determine the end of the management tool use in the organization.

In 2020, the global outbreak of COVID-19 has made an enormous impact on a wide variety of different industries. The slump in outbound expenditure has caused a severe damage to such services as transport, tourism, catering, retail and entertainment. Therefore, the need for hospitality companies to adapt to the constant changes registered in the external environment led to the need for an analytical process of management and cost analysis within a strategic context, using cost information to make decisions that lead to the value generation (Sousa & Quesado, 2020).

When crises situations such as COVID-19 happen, they force hospitality companies to change their operating strategies. These events generate high levels of uncertainty and usually require quick responses in facing negative impacts (Rodríguez-Antón & Alonso-Almeida, 2020).

According to Sterling (2021), while many organizations struggled to survive this period of uncertainty, those who prioritized a change strategy – and fostered a culture of adaptability – not only survived but thrived in terms of growth and revenue. While COVID-19 was unprecedented and unexpected, these kinds of external events should always be considered when creating the business strategy. In this sense, the BSC offers a flexible, adaptable, and proven methodology that allows fast adaptation to changing circumstances.

In a post-pandemic situation, it is necessary to develop information and management control systems that reflect the evolution of the key success factors of non-financial and/or nonqualitative nature, not limiting the information to past performance, but providing information related to future actions, or even considering emerging strategies. In this scenario, the establishment of an adequate panel of well-defined and communicated objectives/indicators, in whose definition the participation of all members of the organization has been promoted and that allow the results achieved to be disseminated and comparisons to be made in time and space. forms the basis for the successful adoption of the BSC.

In the opinion of Bołtowicz (2020), during the difficult times such as pandemic it is very important to keep the business going and adapt it to the new reality. In consequence, the BSC can add additional points that are important in the current situation and its necessary to monitor them.

FUTURE RESEARCH DIRECTIONS

Regarding future research opportunities within the domain of the topic it is important to evaluate the use and knowledge of the BSC in the Hospitality Industry and investigate the determinant factors for its implementation, so that the advantages and difficulties resulting from its application can be compared and analyzed. The analysis of the determinant factors, from a contingent and institutional perspective, it is important to propose an integrating model to empirically identify which factors underlying the adoption of the BSC in the Hospitality Industry, and the variables of the environment and of the institutional context that affect the BSC.

Some contingent and institutional factors on which information can be collected are: factors related to Hospitality Industry structure (size; vertical differentiation; centralization/decentralization; formalization/bureaucratization; internal communication), factors related to the environment in which Hospitality Industry

operate (intensity of competition and perceived uncertainty of the environment), factors related to organizational strategy (business strategy and stage of the life cycle of the organization), factors related to human resources (leadership and support from senior management; experience; qualification/training of employees), factors related to the management system (Information Technology; measures financial/non-financial, incentive and reward systems; organization certification; budget practices; establishment of cause-effect relationships and design of strategic maps), factors related to the organizational culture and other factors such as, for example, the role of external consultants, the monitoring of “management trends” and the search for social and institutional legitimacy.

Finally, it is understood that it would also be pertinent to explore the possibility of creating different perspectives, such as: environmental perspective, from suppliers, or by work section given its strategic importance for the industry in cause.

CONCLUSION

The complex economic context that the world is going through imposes a set of challenges on organizations in the decision-making process. The strong globalization and the high competition in the market highlight the need to implement performance evaluation and strategic management tools, such as the BSC, which increase competitiveness and continuous improvement regarding customer satisfaction, enabling the integration and alignment of financial and non-financial measures with the organizational strategy.

Although the BSC originally appeared in the industrial sector, its application is not limited to this sector, with an increase in its use in organizations belonging to the Hospitality Industry, given the variations in demand, the high amount of fixed costs recorded in this sector and the need to improve the quality of services provided.

This chapter’s main objective was to provide an insight into the potential of the BSC, as a performance evaluation and strategic management tool, to improve the Hospitality Industry’s competitiveness.

The BSC emerged in the early 90’s as a result of an investigation entitled Measuring Performance in the Organization of the Future carried out, for a year, in a group of important and well-known companies, by the Nolan Norton Institute, when it was found that the traditional methods of Performance evaluations, based solely on financial indicators, were obsolete and ineffective, hampering the ability to create future economic value (Kaplan & Norton, 1997, 1996a, 1996b, 1993, 1992). Thus, it was necessary to incorporate other indicators, namely non-financial, related to customer satisfaction and retention, employee skills and motivation, organizational learning, and innovation in information systems. In this way, performance evaluation

focuses on measuring and managing tangible and intangible assets, providing a multidimensional perspective of organizational performance, capable of ensuring the survival and success of the company in the market.

Hospitality Industries need to communicate their strategies, objectives, and performance measures at all organizational levels. One of BSC's fundamental ideas is that this model facilitates communication and organizational alignment and increases decision-making efficiency. The measurement and management of organisational performance provide information for decision making and resource allocation and supports the planning and control process. Thus, its practice aims to influence the various employees' behaviour to ensure that they are congruent with organisational objectives. The BSC also aims to communicate the organisation's strategy, promoting the alignment of people, processes, and infrastructures with the companies' strategy and objectives (Quesado et al, 2020; Quesado & Marques, 2020).

It was concluded that the Hospitality Industries were already aware of the BSC and its potential in this company. The presented studies recognised that its implementation would improve performance and the alignment of all employees, making the organization more efficient and, therefore, more competitive. Despite the advantages, factors were also identified that could hamper the BSC's implementation, particularly the lack of commitment to take the processes to the end, the organisational culture, and some communication difficulties.

Even though there is an increasing adoption of the BSC concept in the hospitality industry, several research studies show that there still is a long way to go, until registering a wide adoption of the concept in this sector. It's very important for managers to know which factors influence an organization's performance to take appropriate steps to initiate them (Fatima & Elbanna, 2020). In this economic context, the definition of a strategic orientation is the key to the organisation's success. It must focus entirely on its execution, aligning all its resources to achieve the defined objectives, thus ensuring competitive advantages that allow the organisation to differentiate itself from the competition.

As Bołtowicz (2020: 80) point out, with the current pandemic situation and struggles that many companies go through to survive on the market tools like BSC "can be a perfect support and a road sign of where company's future should be headed and what should be taken into consideration. It is an extremely difficult task to balance out the company in the regular economic environment, but the current situation adds aspects that most of the companies have never taken into consideration which makes the task even harder. This tool is flexible enough to be adopted to the current situation and helps manage it in a way as if it was a regular instance. It provides a complete scheme of how a company could be ran and what will be the most important goal for the upcoming time".

As so, the main contribution of the chapter is to gather information that will enable Hospitality Industry managers to focus on their essential issues, evaluating their performance in a more realistic way and enabling strategic management. In addition, it will be possible to draw a general profile of the scientific production on the BSC in the Hospitality Industry, providing historical and statistical data to strengthen future studies in this area of knowledge.

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Chapter 4

Tax Incentives for Tourism: The Case of Portuguese Municipalities

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ABSTRACT

The current context caused by the COVID-19 pandemic, with the greatest impact on tourism, showed the countries' economic dependence on this sector. In fact, tourism is fundamental for the economic development of a country and should be one of the priorities of the public policies of municipalities, as a stakeholder in the development of regions. In this sense, the present research focuses on the study of tax incentives to tourism of regional scope, and on the benefits granted to Portuguese companies with touristic utility statute. The authors conclude that the tax benefits understudy have not been a practice generally adopted by Portuguese companies and concentrated on a small number of municipalities in Portugal.

INTRODUCTION

The purpose of this chapter is to discuss the importance of tax incentives as local policies to encourage the tourism sector. The tourism sector is fundamental to the economic growth and consequent employment of a country (Enilov & Wang, 2021; Souza et al., 2020; Chou, 2013). Therefore, tourism is one of the activities with the

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greatest potential for growth and job creation (Lopez & Arreola, 2019; Onețiu & Predonu, 2013), so governments should establish relevant policies that boost the sector, including tax policies.

Now, as it is known reducing the tax burden is desirable, specifically in the form of tax incentives that can ensure increased business competitiveness (even more so in the current context of economic regression caused by the Covid_19 pandemic, with the tourism sector being one of the most affected).

Considering the global impact that Covid_19 had at the level of tourism, showing the economic dependence that regions have on tourism (Liang & Wu, 2022; Duro et al., 2021; Yang et al., 2020), tax policy should pay attention to businesses, particularly those in the tourism sector (Almeida et al., 2021; European Commission, 2017).

Tax benefits are an advantage, as they allow a benefit of a financial or social nature and translate into a source of value for businesses. For their holders (businesses), tax benefits comprise three features: one, the derogation from the general taxation rules; two, the achievement of relevant social and economic objectives, and three, the granting of a tax advantage. For Governments, as the tax system fulfills several purposes, tax benefits embody measures to motivate certain taxpayer' behaviors, being measures of an economic nature and public utility, such as investment in certain sectors (Van Parys, 2012).

Thus, as far as tourism is concerned, in the case of Portugal, tax incentives have been permanent in the Portuguese tax system, and even in 1954 the "Touristic Utility Statute" was established by law for hotels and similar establishments, with interest for tourism, at the level of exemption from property tax.

The present research has, therefore, as an objective the study of the tax benefit of the exemption from the Municipal Property Tax (MPT) of buildings in Portugal, to which has been attributed the "Touristic Utility", and affected to the residential tourism, in an approach focused on the tax revenue ceasing. It was adopted as research methodology the case study of the Portuguese corporate beneficiaries, in the period from 2015 to 2019, and with particular focus on Portuguese municipalities and the tax benefits granted in the year 2019.

The authors consider that this study is of particular importance in the national context, namely in the current moment, given the pandemic caused by Covid_19, in which tourism activity in Portugal decreased by 80.8% compared to January 2020, which corresponds to a loss of 87%¹ of overnight stays of foreigners in tourist accommodation. Consequently, tourism is a sector with a special need for attention.

Moreover, in the international context, this study is relevant to the extent that for Calero & Turner (2020) there has been certain neglect in the consideration of the tourism sector in research on the economic development of countries and the research at the regional level is still very scarce.

This research intends to contribute to the debate of the importance of tax policy and its impact on the competitiveness and attractiveness of the tourism sector.

This work is structured in five sections. Firstly, some preliminary considerations on the role of tourism in economic development will follow, presenting a brief comparison of international trends, at the level of tourism sector revenues. Secondly, the strategy of municipalities for tourism development will be addressed. Thirdly, the “Touristic Utility Statute” will be analyzed as a tax policy to support tourism businesses in Portugal. Fourthly, the authors analyze the data and discuss the results obtained. Fifthly, some outlines for future research are presented. Finally, in the sixth and last place, the main conclusions will be presented.

BACKGROUND

The Role of Tourism in The Development of Territories: Brief Reflections and International Perspective

With the pandemic caused by Covid_19, a new look was placed on the role of tourism in territorial development. It is now undeniable that tourism suffered one of the biggest shocks with the pandemic, being one of the most affected sectors worldwide (Nicola et al., 2020).

If there were some doubts, it has finally been realized that tourism is a strategic pillar in the development of countries, and of regions, since it is one of the sectors that contribute most to job creation (Abbas et al., 2021; Borges et al., 2020). Even because the tourism industry represents a whole set of several fundamental activities for the generation of wealth and employment of a country, and a region (Calero & Turner, 2020).

The Organization for Economic Co-operation and Development (OECD) regularly publishes information on the revenue of the global tourism sector. Table 1 shows the evolution of international tourism revenue from 2009 to 2018 for the countries selected for analysis.

Table 1. Tourism sector revenue -Total international receipts - EURO millions

Country\Year	2009	2010	2012	2013	2015	2016	2018
Austria	13,895	14,027	16,648	17,123	18,351	18,952	21,403
Belgium	9,364	9,576	10,681	10,939	8,091	7,937	8,803
Denmark	5,401	5,874	6,820	7,499	8,061	8,913	9,847
Finland	2,331	2,659	4,224	4,350	3,614	3,628	4,883
France	42,190	42,825	50,052	49,822	59,901	57,266	62,030
Germany	33,979	37,176	40,259	41,781	45,682	47,154	50,642
Greece	10,483	9,688	11,579	13,168	15,824	15,086	18,444
Ireland	6,054	6,225	7,242	7,665	10,355	11,396	12,455
Italy	29,973	30,485	33,677	34,840	37,437	38,250	43,860
Luxembourg	3,228	3,412	4,188	4,243	4,294	4,306	4,697
Netherlands	11,652	12,681	13,757	14,633	18,309	19,109	22,064
Portugal	8,789	9,854	11,394	12,117	14,427	15,642	20,476
Spain	42,698	49,527	55,134	51,590	56,309	60,351	69,023
Sweden	7,213	8,177	9,676	10,176	11,945	13,429	14,632
United Kingdom	26,578	31,804	38,969	42,532	59,524	57,576	41,179

Source: Data extracted on 12 Oct 2021 14:05 UTC (GMT) from OECD. Stat, <https://stats.oecd.org/>

Analyzing Table 1, from the list of selected countries analyzed, in 2018, Germany, France, and Spain were the countries with a revenue relative to the tourism sector, exceeding 50,000 million euros, 60,000 million of euros, and 69,000 million of euros, respectively. Italy and the United Kingdom had revenues of over 41 million euros that year. In Portugal, where there was an upward trend over the period in question, the income from the tourism sector exceeded 20,000 million euros.

Looking at the contribution of the tourism sector to the development of countries, it is particularly relevant to analyze the level of employment generated by this sector. In Table 2 it is possible to analyze the data published by the OECD on the level of employment as a function of the Gross Domestic Product (GDP) in the selected countries for analysis.

Tax Incentives for Tourism

Table 2. Employment in the tourism sector -GDP (%)

Country\Year (%)	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Austria	5.6	5.8	5.8	5.9	6.1	..	6.2	6.3	6.4	..	..
Denmark	7.7	7.9	8.0	8.2	8.3	8.3	8.5	8.7	8.8	9.0	..
Finland	..	..	5.2	5.3	5.4	5.4	5.4	5.4	5.4	5.4	..
France	7.0	7.1	7.1	7.2	7.2	7.2	7.3	7.4	7.5	7.5	..
Germany	..	..	..	..	..	..	4.5	4.7	4.8	..	..
Greece	7.5	7.4	7.7	7.8	7.8	9.1	9.6	10.0	10.0	10.0	10.3
Ireland	9.4	9.3	9.4	9.6	9.6	9.8	10.0	10.2	10.3	10.3	..
Italy	..	8.4	..	..	..	..	8.3	..	8.8	..	..
Luxembourg	..	..	..	8.3	8.4	8.4	8.4	8.3	8.2	8.2	..
Netherlands	..	5.5	5.6	5.6	5.8	6.0	6.0	6.1	6.2	6.3	6.4
Portugal	9.2	9.4	9.5	9.6	9.5	9.5	9.7	9.8	..	..	..
Spain	11.3	11.5	11.7	11.8	12.2	12.7	13.0	13.3	13.7	13.5	13.5
Sweden	3.3	3.1	3.1	3.3	3.2	3.2	3.2	3.2	2.5	2.4	2.5
United Kingdom	5.7	5.0	5.4	5.4	5.0	4.3	5.0	4.7	..	..	..

.. missing data

Source: Data extracted on 12 Oct 2021 13:21 UTC (GMT) from OECD.Stat, <https://stats.oecd.org/>

From reading Table 2 it is worth noting that in Spain, employment in the tourism sector in 2019 represented almost 14% of the country's GDP, and in Greece, more than 10%. In the same year, and with values close to those of the previous year, in Ireland, Denmark and Luxembourg, the percentages were respectively 10.3%, 9%, and 8.2%. As for Portugal, and considering the entire period under analysis, from the available data, since 2009 and at least until 2016, employment in the tourism sector has been representing close to 10% of the country's GDP.

The analysis of these data should make us reflect, of course, on the preservation of the tourism sector, so countries should seek to develop public policies to support tourism and stimulate employment (Gurmu et al., 2021; Hanson, 2021).

As this study focuses on Portuguese municipalities, it seems relevant to study the income obtained per municipality in Portugal, from overnight stays, meals, or other services provided by touristic accommodation. Table 3 shows the revenue from touristic accommodation in Portugal by municipality (the 25 Portuguese municipalities that generated the most revenue in the selected years were chosen for analysis).

Table 3. Touristic accommodation in Portugal - revenue by municipality- 2009-2020 (EUR thousands)

Municipalities\Year	2009	2019	2020	2009-2019 (%)	2009-2020 (%)	2019-2020 (%)
Lisboa	347,486	1,042,581	208,852	200.04%	-39.90%	-79.97%
Albufeira	206,507	434,573	142,554	110.44%	-30.97%	-67.20%
Funchal	178,347	279,686	88,154	56.82%	-50.57%	-68.48%
Loulé	106,770	222,795	84,041	108.67%	-21.29%	-62.28%
Porto	74,245	292,135	62,992	293.47%	-15.16%	-78.44%
Lagoa	40,865	130,787	58,393	220.05%	42.89%	-55.35%
Portimão	60,792	140,400	52,066	130.95%	-14.35%	-62.92%
Cascais	71,135	148,110	37,504	108.21%	-47.28%	-74.68%
Lagos	20,760	81,760	30,343	293.83%	46.16%	-62.89%
Vila Real de Santo António	30,901	54,393	29,306	76.02%	-5.16%	-46.12%
Grândola	4,248	35,787	26,875	742.44%	532.65%	-24.90%
Sintra	21,248	62,851	18,270	195.80%	-14.02%	-70.93%
Vila Nova de Gaia	20,809	52,694	17,294	153.23%	-16.89%	-67.18%
Évora	17,238	37,659	16,026	118.47%	-7.03%	-57.44%
Santa Cruz	36,449	46,160	14,576	26.64%	-60.01%	-68.42%
Vila do Bispo	6,041	36,514	14,015	504.44%	132.00%	-61.62%
Tavira	20,065	33,724	13,964	68.07%	-30.41%	-58.59%
Ponta Delgada	25,809	59,570	12,794	130.81%	-50.43%	-78.52%
Odemira	2,056	14,742	12,586	617.02%	512.16%	-14.62%
Matosinhos	7,973	26,346	11,566	230.44%	45.06%	-56.10%
Braga	9,458	28,041	11,298	196.48%	19.45%	-59.71%
Coimbra	14,169	32,260	10,615	127.68%	-25.08%	-67.10%
Faro	14,533	34,520	10,522	137.53%	-27.60%	-69.52%
Viana do Castelo	8,606	17,494	9,690	103.28%	12.60%	-44.61%
Covilhã	..	16,823	9,616	..	..	-42.84%

.. missing data

Source: Data extracted on 12 Oct 2021 11:16 UTC (GMT) from <https://www.pordata.pt/>

As can be seen from the data in Table 3, in the years under analysis, the municipality that in Portugal generated the highest revenue from the tourism sector was the municipality of Lisboa, and in particular in the year 2020, with more than 200,000 thousand euros obtained with overnight stays, meals or other services provided by tourist accommodation, followed by the municipalities of Albufeira, Funchal, Loulé

and Porto, with revenues of more than 142,000 thousand of euros, 88,000 thousand of euros, 84,000 thousand of euros and 62,000 thousand of euros respectively. If compared with 2009, the year of the international financial crisis, even in that year the revenue values of the municipalities with touristic accommodation were not as low as those of 2020, and one can even observe the sharp drop compared to 2019. If comparing the year 2019 to the year 2009, the growth was very high for most municipalities in 2019, and inversely, in the year 2020, there were revenue losses of more than 50% in some municipalities, such as Funchal, Santa Cruz, and Ponta Delgada (located in Ilha da Madeira and Açores). Moreover, if compared the level of revenue per municipality, between 2019 and 2020, it can be realized that the municipalities of Lisboa, Porto, and Ponta Delgada were the municipalities that lost the highest revenue from the tourism sector, with values around 80% of revenue loss.

As mentioned above, tourism should be considered one of the priorities of municipalities, especially regarding the management of local tax policies.

Municipalities and The Strategic Political Vision for Tourism: The Role of Tax Incentives

In addition to the requirement of the duty to pay taxes, a tax system cannot exist only to increase tax revenue, but also to serve public policy objectives. It is in this sense that the allocation of tax benefits is relevant, particularly because it aims to promote or encourage certain behaviors in economic agents, with an impact on economic growth (Dinis & Pereira, 2019).

Tax benefits are thus a measure of competitiveness and an important factor in the business's decision related to the choice of investment location (Van Parys, 2012). And the tourism sector should not be seen as an exception in the conception of these tax benefits, since tax incentives that ensure the increase of business competitiveness of economic agents linked to the tourism sector are indispensable (Trepelkov & Verdi, 2018). Even more so if it is considered the fact that tax incentives are among the several policy instruments that governments use to finance or support local industries (Munyanyi & Chiromba, 2015). It is up to municipalities to rigorously manage the available local resources (Rigall-I-Torrent, 2008), and their involvement in the granting of other local tax benefits.

This whole topic is relevant for the issue of municipal public finances, regarding the collection of municipal tax revenues and namely regarding its financial sustainability, which should continue to be ensured. Table 4 shows the level of tax revenue from property taxes, as a percentage of the total tax revenue, in the selected countries for analysis.

Table 4. Property tax revenue - tax revenue as % of total taxation

Country\Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Austria	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Belgium	3.0	3.0	3.0	2.9	2.9	3.0	3.0	3.0	3.0	2.8	3.0
Denmark	2.7	2.9	3.0	3.0	2.9	3.0	2.8	3.0	3.0	2.9	3.0
Finland	1.2	1.3	1.5	1.5	1.5	1.5	1.7	1.7	1.8	1.8	1.8
France	5.2	5.9	6.0	5.9	5.9	6.0	6.0	6.1	6.2	6.1	5.8
Germany	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1
Greece	1.0	1.1	0.8	3.6	4.1	4.1	5.2	5.6	5.4	5.3	5.0
Ireland	2.3	2.8	2.9	2.8	3.0	3.3	3.4	3.0	2.8	2.7	2.6
Italy	1.4	1.4	1.4	1.4	3.4	2.9	3.6	3.6	3.0	3.0	3.0
Luxembourg	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Netherlands	1.6	1.9	1.9	1.9	2.0	2.2	2.6	2.5	2.4	2.4	2.5
Portugal	1.9	2.0	2.0	2.1	2.1	2.3	2.5	2.5	2.4	2.3	2.3
Spain	2.2	2.8	2.9	3.1	3.4	3.5	3.5	3.5	3.4	3.4	3.2
Sweden	1.6	1.7	1.7	1.8	1.8	1.9	1.9	1.8	1.7	1.6	1.6
United Kingdom	9.3	10.2	9.7	9.5	9.7	9.7	9.5	9.4	9.3	9.2	9.4
OECD (average)	2.9	3.3	3.2	3.2	3.3	3.3	3.4	3.3	3.3	3.3	3.2

Source: Data extracted on 12 Oct 2021 11:16 UTC (GMT) from OECD.Stat, <https://stats.oecd.org/>

Table 4 shows that countries such as France and Greece have tax revenues from property taxes, as a percentage of the total tax revenue, higher than 5%, and the United Kingdom has more than 9%, which shows the importance of this type of tax for each of the countries analyzed. It should be noted that France and the United Kingdom are also the countries with the highest tax revenues from the tourism sector (see Table 1), and Greece is one of the countries whose tourism sector employment has one of the highest rates over the country's GDP (see Table 2). Portugal is positioned in the list as one of the countries with shares of property tax revenue higher than 2% of the total tax revenue.

Since this study focuses on the Portuguese case, the authors assessed the level of municipal tax revenue in Portugal, specifically MPT (which is the focus of this research). Table 5 shows the percentage of MPT revenue in the total revenue of municipalities, comparing the years 2009 and 2019 (the 25 Portuguese municipalities that generated the most % of MPT revenue in 2019 were chosen for analysis).

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Table 5. Municipal Property Tax revenue (Tax revenue as % of total effective revenue of municipalities/ MPT rate _ 2009-2019)

Municipalities\Year (%)	Total (%)		MPT (% of total revenue)		MPT rate for urban buildings (%)	
	2009	2019	2009	2019	2009	2019
Portimão	57.1	70.9	30.5	42.7	0.3500	0.4500
Nazaré	30.0	49.6	19.9	32.6	0.4000	0.4500
Ílhavo	29.9	51.3	14.9	31.9	0.4000	0.3500
Vila Nova de Gaia	42.8	62.2	24.0	31.5	0.4000	0.4000
Coimbra	46.1	59.4	24.1	31.3	0.4000	0.3000
Vila Real de Santo António	29.2	47.4	17.2	31.3	0.4000	0.5000
Porto Santo	38.5	54.2	22.3	31.0	0.4000	0.3000
Almada	48.7	61.3	29.6	30.0	0.4000	0.3600
Maia	62.1	61.0	25.3	29.8	0.4000	0.3750
Setúbal	50.6	53.7	23.5	29.1	0.4000	0.4500
Faro	46.8	62.2	23.4	29.1	0.4000	0.3800
Ovar	34.2	50.7	17.8	29.0	0.4000	0.3700
Mafra	35.7	54.9	16.7	28.5	0.4000	0.4500
Aveiro	41.2	52.2	19.3	27.8	0.3000	0.4000
Sesimbra	34.7	46.1	20.3	27.6	0.4000	0.4000
Figueira da Foz	44.0	51.6	20.2	27.4	0.4000	0.4000
Seixal	55.8	55.9	22.3	26.1	0.4000	0.3800
Odivelas	50.0	51.0	26.4	25.7	0.4000	0.3700
Loulé	62.7	64.6	29.1	25.2	0.3600	0.3000
Benavente	42.5	48.7	18.8	25.1	0.4000	0.3500
Braga	41.8	53.0	20.0	24.8	0.4000	0.3500
Caldas da Rainha	31.2	52.5	16.9	24.8	0.3500	0.3000
Sintra	60.1	54.5	31.4	24.7	0.4000	0.3300
Santa Maria da Feira	35.7	45.7	20.1	24.6	0.4000	0.3750
Valongo	42.7	44.4	21.7	24.5	0.3600	0.4090

Source: Data extracted on 26 Oct 2021 11:05 UTC (GMT) from <https://www.pordata.pt/>; <https://www.portaldasfinancas.gov.pt/at/html/index.html>

Analyzing Table 5 it is possible to understand that the tax revenue on real estate, the MPT (which includes the revenue from companies related to tourism activities and based in the regions), is one of the main sources of funding for Portuguese municipalities. The authors highlight that the municipality of Portimão was in

2019 the one that presented the highest MPT revenue as a % of the total effective revenue of the municipality, a total of 42.7%. In 2009, this position belonged to the municipality of Sintra, for which, in that year, MPT revenue represented 31.4% of the total revenue of the municipality. This result is understandable if one considers the variation in the respective MPT rates, since the municipality of Portimão increased its MPT rate for urban buildings from 0.35% in 2009 to 0.45% in 2019, and the municipality of Sintra, on the contrary, reduced its MPT rate from 0.40% in 2009 to 0.33% in 2019.

It is curious that comparing the data in Table 3, the municipalities that have more revenue from touristic accommodation do not necessarily have more tax revenue from MPT, so the authors may wonder about the possible impact of tax benefits.

Although the taxation of the tourism sector, its impact on the competitiveness of countries and the attractiveness of tourist destinations is fundamental, as mentioned above, tax revenue cannot be the only focus of attention of a country, and it is in this sense that tax incentives can play a major role in the economic development of countries, and investment and local employment (Garsous et al., 2017).

That is why in public policies directed towards tourism it is the municipalities that should have an increased concern insofar as they are the ones who benefit most from regional development.

Thus, the authors consider that this study is of relevance in the current context, caused by Covid_19, with a profound impact on the global tourism activity. This research will focus next on the study of tax incentives to tourism of regional scope, and in particular, the benefits granted to corporate beneficiaries with the “Touristic Utility Statute” in Portugal.

TAX INCENTIVES FOR TOURISM: THE CASE OF THE TOURISTIC UTILITY STATUTE IN PORTUGAL

The Touristic Utility Statute as A Tax Policy to Support Tourism Sector Companies in Portugal

In Portugal, tax incentives have been a permanent feature of the Portuguese tax system, and even in 1954, the “Touristic Utility Statute” was established by law² for hotels and similar establishments, with interest to tourism, namely hotels, boarding houses and lodgings, pensions, and hostels, restaurants, and food houses, tea houses, cafes, breweries and bars, cabarets and dance halls (dancing’s), the “Touristic Utility Statute” having been extended to camping parks in 1970, by Law no. 588/70, of 27 November.

Law No. 2073 of 23 December 1954 thus provided for the importance of the attribution of “Touristic Utility”, considering both the location of the establishments, in terms of their tourist interest, and any other relevant factors for the qualification of the establishments as support points for national and international tourism.

Specifically, concerning tax incentives, after the granting of the “Touristic Utility Statute”³, the Law provided for exemption from property tax⁴ for a period of 10 years, plus a rate reduction of 50% on the same contributions for the 15 years following the end of the exemption, as well as the exemption from the tax on onerous transfers of the right of ownership^{5/6}.

Law 2073 remained in force for 30 years, until the entry into force of Law 423/83 of 5 December, which reinforced the “Touristic Utility Statute” as a very effective instrument for the development of the tourism sector.

The new Law, maintained for the establishments the exemption of property tax, for a period of 7 years, and the rate reduction of 50% for the following 7 years⁷, as well as the exemption from the tax on onerous transfers of the right of ownership⁸.

With the entry into force in 1989 of the Portuguese Tax Benefits Statute, properties integrated into tourism developments, to which the Touristic Utility⁹ has been recognized, are now exempt from MPT for the same period of 7 years if the exemption has been recognized by the Portuguese Tax Authority (TA).

Currently, the attribution of tax benefits depends exclusively on the individual decision of each Municipality. As MPT tax revenues are municipal, remains the municipal interest in deciding to support projects of public interest, such as hotels, tourist complexes, cultural and sports facilities, and houses for touristic accommodation¹⁰.

The authors analyzed the evolution of MPT tax benefits granted in Portugal, with the giving of the “Touristic Utility Statute” to corporate beneficiaries. Table 6 shows these values and the number of corporate beneficiaries, for the period 2015 to 2019.

Table 6. MPT tax benefits related to Touristic Utility in Portugal 2015-2019

Tax Benefits\Year	2015	2016	2017	2018	2019
Total tax benefits (euros)	2,864,594.56	3,444,683.66	3,094,764.01	3,267,730.00	2,933,900.46
Variation (%)	-	20	-10	6	-10
Variation compared to 2015 (%)	-	20	8	14	2
Touristic Utility tax benefits (euros)	2,864,594.56	3,438,228.45	3,088,308.80	3,261,307.47	2,927,510.62
Touristic Utility tax benefits [residential tourism] (euros)	-	6,455.21	6,455.21	6,422.52	6,389.84
Number of corporate beneficiaries	105	138	129	137	130
Variation compared to 2015 (%)	-	31%	23%	30%	24%

Source: Data extracted on 26 Oct 2021 11:05 UTC (GMT) from <https://www.portaldasfinancas.gov.pt/at/html/index.html>

From the analysis of the data in Table 6, it can be verified that the attribution of the tax benefit of the MPT exemption to buildings assigned “Touristic Utility” in Portugal generated, in the period under analysis, a tax expense associated with the revenue foregone, due to the concession of tax benefits, of around 3 million of euros annually, reaching its peak in 2016. The exemption granted to buildings used for residential tourism reached ceasing revenue values of more than 6,000 euros per year.

The data also shows that in 2015 the number of corporate beneficiaries that enjoyed the tax benefit understudy was 105, having benefited from a tax exemption in a total amount of €2,864,594.56, and in 2019 the number of entities was 130 (24% more than in 2015), having benefited from a tax exemption in a total amount of €2,933,900.46 (2% increase compared to 2015). It should be noted that from 2018 to 2019 there is a decrease in the number of corporate beneficiaries, which can be justified by the fact that the attribution of the “Touristic Utility Statute” is no longer granted from that year onwards, with the buildings now being classified as of public interest or municipal interest, without a specific Statute, and decided by the municipalities.

The Touristic Utility Statute in Portugal: A Close-Up View

Using the public information regarding corporate beneficiaries that took advantage of tax benefits in Portugal (information provided by the AT on the Portuguese Finance

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Portal¹¹⁾, the authors designed a detailed database for the year 2019 and, using *SPSS Statistics* software, analyzed the tax benefits in MPT granted by Portuguese municipalities, under the “Touristic Utility Statute”. The details of the database for the year 2019 are presented in Table 7.

Table 7. Detail of the database of corporate beneficiaries (2019)

Data on corporate beneficiaries	Percentage
Region	
Lisboa and Vale do Tejo	45.40
North	16.90
Centre	13.80
Madeira	8.50
South	8.50
Alentejo	6.20
Açores	0.80
District	
Lisboa	41.50
Porto	12.30
Faro	8.50
Ilha da Madeira	8.50
Leiria	5.40
Aveiro	3.80
Viana do Castelo	3.80
Coimbra	2.30
Évora	2.30
Santarém	2.30
Municipality	
Lisboa	33.80
Porto	6.90
Funchal	4.60
Oeiras	4.60
Albufeira	3.10
Aveiro	2.30
Leiria	2.30
Ponte da Barca	2.30
Portimão	2.30
Vila Nova de Ourém	2.30
Economic activity	
cae_1	100.00
cae_2	29.23
cae_3	20.00
cae_4	10.00

Source: Output SPSS Statistics; Data extracted on 26 Oct 2021 11:05 UTC (GMT) from <https://www.portaldasfinancas.gov.pt/at/html/index.html>

The analysis of Table 7 shows that most of the corporate beneficiaries are from the Lisboa and Vale do Tejo region (45.4%) and the North of Portugal (16.9%).

Specifically, the corporate beneficiaries belong to the districts of Lisboa (41.5%) and Porto (12.3%), and most are established in the municipalities of Lisboa (33.8%) and Porto (6.9%). Regarding the activity developed by the corporate beneficiaries, in addition to the main activity (cae_1), more than 29% of the entities analyzed have a second activity (cae_2), 20% have a third activity (cae_3) and 10% have a fourth activity (cae_4).

Table 8 breaks down by municipality, the number of corporate beneficiaries that have enjoyed tax benefits in MPT, under the “Touristic Utility Statute”. The five municipalities that account for most beneficiaries (69 out of a total of 130, corresponding to 53% of the total analyzed) were considered for analysis.

Table 8. Number of corporate beneficiaries with Touristic Utility Statute in Portugal - data per municipality (2019)

Municipality\ year 2019	Frequency	%
Lisboa	44	33.80
Oeiras	6	4.60
Porto	9	6.90
Funchal	6	4.60
Albufeira	4	3.10
Total	69	53.00

Source: Output SPSS Statistics; Data extracted on 26 Oct 2021 11:05 UTC (GMT) from <https://www.portaldasfinancas.gov.pt/at/html/index.html>

From reading Table 8 it is possible to highlight that it was the municipality of Lisboa that concentrated the highest number of corporate beneficiaries in 2019 (44 out of 130 entities), which corresponds to 33.8% of the total entities analyzed. The municipality of Albufeira concentrated only 4 corporate beneficiaries, which corresponds to a percentage of 3.1 of the total entities analyzed. It is also important to note that the data analyzed includes only 48 municipalities, which represent about 16% of the Portuguese municipalities (a total of 308 in Portugal).

From the analysis carried out it was also possible to verify the economic activity of the corporate beneficiaries, as presented in Table 9.

Tax Incentives for Tourism

Table 9. Tax benefits granted with Touristic Utility Statute in Portugal - data by economic activity (2019)

Economic activity\year 2019	Frequency	%
cae_1		
Hotels with a restaurant	55	42.30
Buying and selling real estate	15	11.50
Hotels	6	4.60
Hotels without restaurant	6	4.60
cae_2		
Buying and selling real estate	7	5.40
Rental of real estate	4	3.10
Traditional restaurants	3	2.30
cae_3		
Buying and selling real estate	7	5.40
Rental of real estate	6	4.60
cae_4		
Buying and selling real estate	3	2.30
Total	130	100.0

Source: Output SPSS Statistics; Data extracted on 26 Oct 2021 11:05 UTC (GMT) from <https://www.portaldasfinancas.gov.pt/at/html/index.html>

Table 9 indicates that the corporate beneficiaries that mostly accessed the tax benefits under study developed their activity linked to “Hotels with a restaurant”, and in 2019 this was the main activity (cae_1) of 55 of the entities analyzed, which corresponds to a percentage of 42.3%. Furthermore, when the “Buying and selling real estate” is the second and third activity (cae_2 and cae_3), there are 7 entities that in 2019 had access to the tax benefits understudy, and 3 entities having this activity as the fourth activity (cae_4).

Table 10 shows, by incentive brackets (designed by the authors to simplify the analysis of the benefit understudy), the benefits granted in 2019 to corporate beneficiaries in MPT, with the attribution of the “Touristic Utility Statute.”

Table 10. Tax benefits granted with Touristic Utility Statute in Portugal (2019)

Tax benefits\2019	Frequency	%
>500 tax benefits <=1000	2	1.50
>1000 tax benefits <=5000	35	26.90
> 5000 tax benefits <= 10000	22	16.90
> 10000 tax benefits <= 20000	22	16.90
> 20000 tax benefits <= 50000	31	23.80
tax benefits > 50000	18	13.80
Total	130	100.00

Source: Output SPSS Statistics; Data extracted on 26 Oct 2021 11:05 UTC (GMT) from <https://www.portaldasfinancas.gov.pt/at/html/index.html>

There are several tax benefit brackets in which the corporate beneficiaries are distributed, as shown in Table 10. But it is the bracket that includes the tax benefits granted between 1,000 euros and 5,000 euros, inclusive, that has the most corporate beneficiaries, accounting for almost 27% of the entities, followed by the bracket that includes the beneficiaries granted 20,000 euros to 50,000 euros, accounting for a total of 31 entities (almost 24% of the total number of beneficiaries). It should also be noted that almost 14% of the entities (18 companies) analyzed received MPT tax benefits over 50,000 euros.

In an analysis considering the tax benefits granted by the municipalities, Table 11 presents the ranges of benefits granted by each of the 5 municipalities selected above.

Tax Incentives for Tourism

Table 11. Tax benefits granted with Touristic Utility Statute in Portugal - data by tax benefits and municipality (2019)

Tax benefits\Municipality	Albufeira	Funchal	Lisboa	Oeiras	Porto	Total
>500 tax benefits <=1000	0	0	2	0	0	2
Municipal benefits scale (%)	0.00	0.00	1.60	0.00	0.00	0.00
>1000 tax benefits <=5000	1	0	6	0	1	8
Municipal benefits scale (%)	0.80	0.00	4.70	0.00	0.80	0.80
> 5000 tax benefits <= 10000	1	1	9	0	2	13
Municipal benefits scale (%)	0.80	0.80	7.00	0.00	1.60	0.80
> 10000 tax benefits <= 20000	0	1	8	2	1	12
Municipal benefits scale (%)	0.00	0.80	6.30	1.60	0.80	0.00
> 20000 tax benefits <= 50000	1	2	9	4	4	20
Municipal benefits scale (%)	0.80	1.60	7.00	3.10	3.10	0.80
tax benefits > 50000	1	2	10	0	1	14
Municipal benefits scale (%)	0.80	1.60	7.80	0.00	0.80	0.80
Total	4	6	44	6	9	69
Total municipal benefits scale (%)	3.10	4.70	34.40	4.70	7.00	53.90

Source: Output SPSS Statistics; Data extracted on 26 Oct 2021 11:05 UTC (GMT) from <https://www.portaldasfinancas.gov.pt/at/html/index.html>

Table 11 shows that in 2019, about the municipalities analyzed, tax benefits between 20,000 euros and 50,000 euros, inclusive, were those which concentrated the highest number of corporate entities benefiting, in a total of 20 entities analyzed, with the municipality of Lisboa granting 9 of the entities the tax benefits under analysis, together with the municipalities of Oeiras and Porto, which each granted benefits in this bracket to 4 entities. It was the municipality of Lisboa that granted more entities (10 companies) tax benefits above 50,000 euros, followed by the municipality of Funchal which granted 2 entities MPT tax benefits with Touristic Utility Statute. It is also possible to analyze that only the municipality of Lisboa granted almost 35% of the total benefits granted, and the five municipalities under analysis granted in the year 2019 almost 54% of the total tax benefits under study.

The authors also analyzed the benefits granted considering the main economic activity of the corporate beneficiaries. The results are shown in Table 12, considering the various incentive brackets.

Table 12. Tax benefits granted under the Touristic Utility Statute in Portugal - data by economic activity benefits and by main economic activity (2019)

Tax benefits\ economic activity	Hotels with a restaurant	Hotels	Buying and sale of real real estate	Hotels without restaurant	Total
>500 tax benefits <=1000	0	0	1	0	1
Economic activity benefits scale (%)	0.00	0.00	0.80	0.00	1.00
>1000 tax benefits <=5000	6	5	3	2	16
Economic activity benefits scale (%)	4.60	3.80	2.30	1.50	12.00
> 5000 tax benefits <= 10000	12	1	3	0	16
Economic activity benefits scale (%)	9.20	0.80	2.30	0.00	12.00
> 10000 tax benefits <= 20000	10	0	3	1	14
Economic activity benefits scale (%)	7.70	0.00	2.30	0.80	11.00
> 20000 tax benefits <= 50000	18	0	3	3	24
Economic activity benefits scale (%)	13.80	0.00	2.30	2.30	18.00
tax benefits > 50000	9	0	2	0	11
Economic activity benefits scale (%)	6.90	0.00	1.50	0.00	8.00
Total	55	6	15	6	82
Total Economic activity benefits scale (%)	42.30	4.60	11.50	4.60	63.00

Source: Output SPSS Statistics; Data extracted on 26 Oct 2021 11:05 UTC (GMT) from <https://www.portaldasfinancas.gov.pt/at/html/index.html>

Table 12 reveals that tax benefits between 20,000 euros and 50,000 euros, inclusive, are those that concentrated the most corporate beneficiaries and whose main activity is “Hotels with a restaurant”, with a total of 18 entities, corresponding to a total of 24% of the tax benefits granted. It can also be seen that the main activity of “Hotels with a restaurant” alone covers more than 42% of the total benefits granted (following the analysis of Table 7), and the activities under analysis in Table 12 covered, in 2019, 63% of the total tax benefits granted with the “Touristic Utility Status”.

Findings Discussion

The results obtained allow us to ascertain that in the period under analysis the beneficiary entities are mainly located in the Lisbon and Vale do Tejo region, and then in the North of Portugal.

Of the 5 municipalities that granted the most benefits (53%), the municipality of Lisbon was the one that granted the most tax benefits to tourism, followed by the municipalities of Porto, Oeiras, Funchal and Albufeira. Table 3 shows that the municipality of Lisbon was the one that generated the most revenue from tourism, followed immediately by the municipalities of Albufeira, Funchal and Porto (which even with the decreases in 2020, remained at the top).

It should also be noted that, as shown in the analysis of Table 5, these municipalities are not the ones that collect the most tax revenues from MPT. None of the 5 municipalities is among the 25 analyzed as being the ones that generated the most tax revenues on properties.

Thus, and in a close connection to what we set out to investigate, we can somehow conclude that the municipalities that granted the most tax benefits directed towards the tourism sector in the period under analysis are also those with the highest revenues in the tourism sector.

These results reveal the role of the fiscal policy achieved with the Tourist Utility Statute in supporting the tourism sector, showing the strategic vision in supporting local businesses (results that are in line with (Almeida et al., 2021; and Trepelkov & Verdi, 2018).

Now that the Tourist Utility Statute has been revoked, and it is now up to the municipalities to decide on the concession of tax benefits of tourism nature, supporting the public and municipal interest, the authors believe that the municipalities will also have a fundamental role in the dissemination of these tax incentives, to attract new companies, in favor of the development of the territory, and considering the fundamental role of tourism on employment.

FUTURE RESEARCH DIRECTIONS

This chapter highlights the importance of local policies in the development of regions, considering tourism interest as a key point for economic growth and local employment. The focus directed towards tax policies, in particular tax incentives, reveals that in the case of Portugal there are municipalities that are more prominent in granting this type of tax benefits, considering the touristic utility of the establishments.

In this sense, the authors consider that a debate should be raised about a possible problem in municipalities that have not been granting this type of benefit, especially

municipalities of the interior of the country, namely at the level of the spreading of the local public policies to attract new economic agents, considering the tax incentives to tourism promotion and the municipal taxes applied to buildings. And even more so in the case of Portugal, and considering the revocation of the Touristic Utility Statute, it will be interesting to understand how the Portuguese municipalities will look at the buildings' classification related to tourism activities as of public or municipal interest.

The authors also consider that the study should be continued considering the tax benefits granted to the tourism sector (not only those of corporate entities with the "Tourist Utility Statute", still in force), also looking at the number of corporate entities that in the meantime may have succumbed to Covid_19. Furthermore, it is important to analyze whether there is an association between municipalities' disclosure of the tax benefits that can be granted and the companies that took advantage of these tax benefits.

CONCLUSION

Tourism is an important activity for most countries because of its contribution to growth, employment, and national competitiveness. Therefore, support for this sector is fundamental, particularly at present as it is a sector strongly affected by the Covid_19 pandemic. Portugal is no exception, both in the importance that tourism represents in the national economy and in the strong impact that the pandemic has had on economic agents in this sector, particularly in the Portuguese regions

Constitutionally, the purpose of the tax system is to satisfy the financial needs of the State and other public entities and a fair distribution of income and wealth. Therefore, taxation and extra-fiscal measures should be instruments used by the State to foster and achieve economic and social development. The tax measures to be adopted must be balanced, ensuring not only the necessary level of tax revenues, but also harmonious development at the economic, social, and environmental levels, in reducing poverty and improving working conditions. In the municipal context, property taxes are an important source of revenue and tourism is an activity that has great relevance for the local development. Therefore, as beneficiaries of municipal tax revenues and as the main agents for the development of their economy, municipalities should adopt measures that can bring together their tax interests but also the development of the local economy and the support of businesses through tax benefits. In Portugal, tax benefits to the tourism sector, and particularly those based on the granting of "Touristic Utility Status", have come a long way. Still, this study concludes that the number of beneficiaries of this regime has been concentrated in

the Lisboa and Vale do Tejo region and most of the beneficiaries are companies with activities related to hotels and restaurants.

Municipalities must implement measures to publicize the tax benefits available to companies so that more companies can join, and at the same time develop the territory, namely by attracting employment.

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KEY TERMS AND DEFINITIONS

Gross Domestic Product (GDP): A term to describe the sum of all final goods and services produced by a country, state, or city, usually in a year.

Property Tax: In Portugal, the property tax is called “Imposto Municipal Sobre Imóveis” (IMI) and it is a local tax, collected by the municipality where a certain building is located, and only the owners, in general, are responsible for its payment.

Property Tax Rate: Rate that ranges from 0.3% to 0.45% and differs from municipality to municipality, as each local authority has the autonomy to set its rates.

Tax Benefits: Advantage or a tax relief regarding the normal tax regime, which can be an exemption, a rate reduction, deductions from taxable income, etc.

Touristic Accommodation: Establishments, houses, or activities in enterprises, including holiday villages, holiday flats, country houses, hotels, guest houses, rural tourism, etc.

Touristic Utility Statute: The Touristic Utility Statute provides its beneficiaries with several tax incentives, namely exemption to property tax and property sales

tax. The Touristic Utility Statute was established by law for establishments with interest in tourism, namely hotels, boarding houses and lodgings, pensions and hostels, restaurants and food houses, tea houses, cafes, breweries and bars, cabarets, and dance halls (dancing), and camping parks.

Urban Building: Urban buildings are those properties, in general, which are built on and incorporated into the soil.

ENDNOTES

- ¹ Information available at <https://www.pordata.pt/> (accessed 6 Apr. 2021).
- ² It was in force in Portugal for 65 years, having been repealed by Law 71/2018, of 31 December 2018, with the tax benefits remaining in force until the end of the tax benefit period
- ³ Article 12
- ⁴ Currently, “Imposto Municipal sobre Imóveis” (IMI)
- ⁵ Article 13
- ⁶ Currently, “Imposto Municipal sobre as Transmissões Onerosas de Imóveis” (IMT)
- ⁷ Article 16
- ⁸ Article 20
- ⁹ This was Article 53 in the initial wording of the Tax Benefits Statute and currently Article 47 (since revoked by Law 43/2018, of 9 August), maintaining the tax benefits until the end of the tax benefit period
- ¹⁰ Article 44 of the Tax Benefits Statute defines the MPT exemption for “buildings individually classified as of public or municipal interest”, being the municipalities responsible for communicating this recognition to the TA
- ¹¹ <https://www.portaldasfinancas.gov.pt/at/html/index.html>

Chapter 5

The Relevance of CSR in the Hospitality Industry According to the GCET and the SDGs


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ABSTRACT

This chapter aims to analyze the importance of corporate social responsibility (CSR) in the hospitality sector according to the global code of ethics for tourism (GCET) and the 17 Sustainable Development Goals (SDG), defined in the Agenda 2030. To achieve this objective, a literature review was carried out about the concepts of sustainability and CSR in the hospitality sector and their close interconnection with the GCET and the SDGs. Literature put in evidence that the adoption of sustainable practices, and specifically of CSR, increases hotels competitiveness and differentiation. On the other hand, bureaucratic, organizational, and legal aspects were identified as the main obstacles in the implementation of CSR measures in hotels. Finally, some theoretical and practical implications are presented in the main dimensions of CSR in hotels, as identified in the scope of GCET and SDG: customer loyalty, promotion of organizational citizenship behaviors, and corporate financial performance.

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INTRODUCTION

Tourism is one of the fastest growing economic activities worldwide in recent decades (WTTC, 2020). Despite the severe blow caused by the pandemic COVID-19, the prospect of rapid recovery and recovery requires holistic and responsible tourism development approaches for the future. It is undeniable that consequences have been drawn from the pandemic crisis experienced, putting into perspective ulterior practices founded on purely mercantilist visions. This limiting situation, reinforced by the growing awareness of the climate emergency and international commitments made in this regard, has led to a greater awareness of the magnitude of the impacts of tourism and its dependence on limited resources. This implies that everyone has the responsibility to contribute to its preservation and enhancement.

At a time when the Paris Agreement, existing since 2016 and ratified by 189 Parties, and the pressure of thousands of young people in the streets of several cities driven by Greta Thunberg's movement, has attracted unprecedented world attention to the problem, it is not possible for any sector to remain indifferent. These factors may limit, in a more or less effective way, the tourism activity in the various regions of the planet, which requires a transformative and innovative approach, calling all agents of the sector to understand what is at stake and make the necessary efforts to adapt tourism activities to the new climate and reduce/eliminate their contribution to the problem (Turismo de Portugal, 2021).

In the case of Portugal, with the challenge of contributing to a responsible and resilient recovery to ensure the recovery of tourism activity in a sustainable and competitive way, Turismo de Portugal, I.P., has proposed a plan called "Turismo + Sustentável 20-23", ("More Sustainable Tourism 20-23") a set of over seventy initiatives and projects aimed at strengthening the sustainable performance of the sector, particularly in the context of the circular economy and climate change. It assumes a set of principles, concepts and practices that tourist resorts can and should adopt in order to renew themselves as responsible economic actors, while establishing new quality standards for services and products, in response to the growing demand of guests already committed, or aware, of climate change and sustainability (Turismo de Portugal, 2021).

It should also be noted that, in 2019, the United Nations (UN) and the World Travel and Tourism Council (WTTC) proposed a joint programme to implement sustainability actions in the tourism sector, with emphasis on combating climate change. From the UN and WTTC plan, the following initiatives stand out, among others: identifying and implementing new sustainability strategies and innovative business models; aligning sustainable development efforts with UN goals; prioritising sustainability by setting specific deadlines; collaborating and sharing data and best

practices to promote sustainability practices, as well as producing an annual action report on them (IPDT, 2020).

In this sense, the sustainable development model will be the only truly viable one, maintaining environmental quality, essential for the host community and for the visitor; ensuring the distribution of benefits in an equitable way, stimulating the knowledge and training of professionals in the sector and promoting the evolution and business dynamics in a harmonious and compatible with the resources of the destinations.

Corporate social responsibility (CSR) emerges as one of the solutions to be adopted in this context, since it is a process of awareness-raising of companies in the enhancement of the relationship between them and society, contributing to a fairer society, seeking the common good and benefiting both in the best possible way and also contributing to a cleaner environment (Lopes & Devile, 2012). CSR should be based on plurality and ethics, addressing its customers in a transparent way and its employees through fair working conditions and maintenance of their fundamental rights.

So far, one of the main mechanisms to raise awareness of tourism development agents for the adoption of CSR measures is the Global Code of Ethics for Tourism (GCET). In this sense, the dissemination of scientific research documents analysing the impact of this ideology on tourism is fundamental in order to promote the adoption of more responsible behaviour. In fact, sustainability can only be achieved if companies behave in a socially responsible manner, i.e. it is not enough to comply with the law; they must voluntarily and actively contribute to eradicating these problems through mechanisms, tools and measures that help solve problems. Simultaneously, knowing that tourism, and particularly hospitality, is an activity with great direct or indirect influence in various sectors, it should, according to the UNWTO, be a privileged instrument to achieve the 17 SDGs established in the 2030 Agenda. Thus, based on a thorough literature review, we intend to examine the importance that CSR has for the hospitality industry, according to the ideologies in the GCET and the SDGs.

This chapter will therefore set out the perspectives of these two important international instruments regarding CSR and will present the implications and obstacles to its implementation. Finally, the main conclusions of the research are highlighted.

BACKGROUND

Issues related to the environment only began to be considered as a problem as of the 1970s of the last century, with the pressure of human activity on the environment reaching a critical point, calling into question the destruction of ecosystems, pollution

and the scarcity of natural resources (Damas, 2020). The Brundtland report in 1987, known as “Our Common Future”, introduced the concept of sustainable development, warning of the need for a better use of resources so that future generations could also enjoy them and meet their development needs in the same way as present generations (Medeiros & Moraes, 2013). The Rio Conference, in 1992, was the milestone for sustainable development, it was understood the importance of the balance between socioeconomic development and the conservation and protection of ecosystems on earth, there was a reaffirmation of the concept of sustainable development and the awareness of the responsibility of developed countries in this process of environmental deterioration, while it was necessary to provide support to developing countries in the financial and technological areas so that they could move towards sustainable development (Damas, 2020).

The Rio Summit, in 1992, witnessed an international awareness regarding the responsibility of organizations in changing and developing the environments that are the object of their activity, emphasizing the need to define a global and effective sustainable development policy. Agenda 21, originating from this summit, consolidates the three pillars of sustainable development - social, environmental and economic (Delgado, 2016). This concept is based on a balance between them aimed at maintaining living standards, economic development and the viability of natural resources and ecosystems over time.

It was the recognition and appreciation of issues related to social and environmental problems, criticism of “pure economism”, exchanges between societies and nations, the improvement of environmental awareness, respect for the natural environment and cultural diversity, human relationships and quality of life, which contributed (and continue to contribute) to the discussion and affirmation of “sustainable development” (Hanai, 2012).

Tourism has an expressive impact on the lives of the people who travel and the local inhabitants of the destination. Due to its economic and socio-cultural relevance, tourism has therefore become an essential pillar of development in many regions, mainly because it brings with it a wide range of key activities (Marujo & Carvalho, 2010). However, this development will only be possible if supported by planning that involves the social, economic and physical dimensions. This means that the type of tourism planning will depend on the reality of each region or country, i.e. the location, resources, tourism markets and policies adopted (Marújo & Carvalho, 2010). It is in this context that new forms of tourism emerge - sustainable tourism, as a response to environmental degradation in areas receiving tourism, understood by the UNWTO as one that meets the needs of tourists and receiving regions while protecting and enhancing new opportunities for the future (Marujo & Carvalho, 2010).

To pursue this philosophy of tourism activity development, the UNWTO launched the GCET in 1999. This voluntary professional code is, to date, one of the main

tools available to tourism and hospitality professionals to guide responsible and sustainable behaviour and practices.

The transposition of the guiding principles of sustainability, from theory to practice, as well as the operationalization of the concept of sustainable development has been a major challenge (Hanai, 2012) and the GCET is an important tool to prevent actions harmful to the environment and local populations, consequently standing out as a means to protect future generations and implement measures that allow the best possible way to use resources.

Sustainability is a topic that is increasingly emerging as one of the priorities in the concerns of organizations, especially in the tourism and hospitality sector, because those who care about the environment are increasingly valued by customers (Silva, Agostini, & Langoski, 2015). Markets inevitably reflect tourists' tendencies towards decisions based on their awareness and perspectives.

In this regard, we can give as an example a study conducted by the TUI group (2017) that surveyed European tourists which concluded that: one in ten European tourists book or seek to book green travel; more than half of the study participants criticize the lack of information and choice in the offer; and about two thirds of respondents revealed openness to change lifestyle and choice in travel mode for social and environmental benefit.

Thus, hotel companies may find a competitive advantage here. We can consider that sustainability is a prerequisite to enhance tourism activity. So, competitiveness depends on the ability demonstrated by tourism companies and destinations in the adoption of new practices regarding sustainability (Bantan & Thomas, 2021). According to Hanai (2012) the real challenges of sustainable development will be as heterogeneous and complex as the diversity of human societies and natural ecosystems. Sustainable development is not a denial of growth, but refers us to a change in the quality of this growth, and is therefore a process of qualitative transformation. In this way, transformation and adaptation may be considered the constituent properties of sustainability. Organisations see sustainability as a business strategy that generates value by seeking better social and environmental outcomes (Silva, Agostini, & Langoski, 2015).

Due to the rapid growth of tourism, often in a disorderly way, and the negative impacts that may result from it, there has been an increase in environmental awareness, and a greater involvement of government authorities, through the creation of environmental laws that support planning aimed at the longed-for sustainable development (Medeiros & Moraes, 2013). This growth in demand is due to the increase in population and their incomes, urban complexity and the search for differentiated options for personal satisfaction. Although tourism does not fall within the basic needs, such as food, housing, health and education, it emerges as a complement to these needs where we find status, culture and leisure (Medeiros & Moraes, 2013).

The 2030 agenda for sustainable development emerged in 2015, at the United Nations General Assembly, where the 17 Sustainable Development Goals (SDG) were defined, identified in Figure 1 (Turismo de Portugal, 2020).

Figure 1. The universal 2030 Agenda for SDGs
Source: UNWTO, 2021



Sustainability has therefore become fundamental to tourism development and the awareness of all the actors involved is essential. Today, the fight against climate change and the adoption of good sustainable practices cannot be reduced to an option or trend, but must be affirmed as an essential condition for the survival and success of the tourism and hospitality sector. Damas (2020) also stresses that the “human factor” is the main element of reflection for sustainable tourism, and should focus on environmental education, interdisciplinarity, ethics and citizenship (Damas, 2020).

PERSPECTIVES OF THE GLOBAL CODE OF ETHICS FOR TOURISM (GCET) ON CORPORATE SOCIAL RESPONSIBILITY (CSR) IN HOSPITALITY

The Global Code of Ethics for Tourism (GCET), a document drawn up by the World Tourism Organization (UNWTO), came into force from 1999. This declaration came about with the aim of minimizing the negative impacts of the tourism sector, in its various contexts (economic, social, environmental, heritage), and maximizing its benefits and added value for tourists, destination territories and local communities.

Thus, the UNWTO has established principles that should be respected by all stakeholders in the tourism industry: tourism agents, i.e., workers, businesses, and professional associations; local people and tourists. The articles drafted are intended to contribute to the economic expansion of the sector, in a harmonious and balanced way, and international understanding of the tourism phenomenon, emphasizing the promotion of world peace and respect for human rights and freedoms, regardless of native language, religion or gender (WTO, 1999).

After detailed analysis of the GCET (WTO, 1999), the articles highlighting the importance of social responsibility in hospitality are:

- Article 1: “Tourism’s contribution to understanding and mutual respect between men and societies”;
- Article 3: “Tourism as a factor in sustainable development”;
- Article 5: “Tourism as an activity beneficial to host countries and communities”.

Throughout the first article, the UNWTO addresses the importance of rigorous and structured training for professionals working in the tourism industry as a primary tool for promoting peace and mutual respect among different peoples, cultures and ethnicities. Thus, tourism development agents, particularly professionals in the hospitality sector, should take an interest in the culture and traditions of tourists, so as to be able to receive them in a welcoming manner, in order to provide an excellent service that reflects their respect and understanding for the cultural or religious differences that may arise.

According to the GCET, in its article 3, the tourism market is one of those responsible for protecting resources so that the needs of present and future generations can be ensured. In fact, the hotel industry should adopt measures that promote the rational and conscious use of resources in order to reduce the waste generated, thus fostering sustainable development. Moreover, the UNWTO defends that hotel establishments and tourism enterprises of nature tourism and ecotourism assume a greater contribution to sustainable development, since they contribute to preserve

natural heritage and create opportunities to improve the quality of life of the local population.

However, there are further benefits that the hospitality sector, as part of the tourism market, generates for host countries and communities. According to Article 5, “Tourism, an activity beneficial to host countries and communities”, tourism flows create various opportunities for the receiving destinations, since the development of the activity allows for increased economic, cultural and social benefits. Thus, employment opportunities, direct or indirect, increase and companies should prioritize the hiring of workers residing in the local community (WTO, 1999).

The GCET addresses social responsibility measures that can be adopted in the tourism sector in order to promote economic, environmental, social and political sustainability. However, currently, there is another international guideline that should be considered in all quadrants of society and, in particular in the field of tourism and hospitality - the SDGs.

THE IMPORTANCE OF ADOPTING CORPORATE SOCIAL RESPONSIBILITY (CSR) MEASURES IN HOSPITALITY TO ACHIEVE THE SUSTAINABLE DEVELOPMENT GOALS (SDGS)

It seems consensual that today's society leads an unsustainable lifestyle, such that, more than ever, drastic changes are needed from everyone (companies, governments, people). With a view to ensuring that the three fundamental pillars of sustainability (social, economic, and environmental) are compatible and, consequently, that the global sustainable development is possible. (Melissen & Sauer, 2019). Alongside the problems that are urgent in these three spheres, the 2030 Agenda arises, whose purpose is to address the three dimensions of sustainable development (INA, 2019). Aiming to achieve the goals of this programme, the UN created the 17 Sustainable Development Goals, approved at the United Nations Summit in New York. These goals set strict targets to decrease poverty and precariousness and promote international cooperation, mainly from developed countries to developing countries, ensuring the preservation of resources and sustainable growth (UNRIC, 2018). In other words, the SDGs aim to reduce social divergences by fostering the creation of opportunities for the most disadvantaged populations and making economic support available to countries with higher poverty rates. In addition, they intend to reduce the impacts of climate change, caused mostly by the release of greenhouse gases (GHG) and the amount of waste produced as a result of overpopulation, through the preference for renewable energy and the implementation of sustainable and responsible consumption and production patterns. The performance of public and private entities has here a

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pivotal impact in achieving the SDGs, as they have the power to boost economic activity, foster social relations and preserve the environment, when well directed.

In parallel with the growth of the ideology of sustainable development, the concept of Corporate Social Responsibility (CSR) has emerged. This is an approach that allows reconciling the internal objectives of companies with the development of the external environment, thus strengthening the relationship between the various stakeholders. However, a company is only considered socially responsible if it goes beyond the legal guidelines, that is, demonstrating concern, in three aspects: environment, society and economy, beyond what the legal guidelines establish (EC, 2001).

Considering that tourism is one of the largest economic sectors in the world, constantly on the rise, with a representation of about 10% of GDP and 7% of global exports (UNWTO, 2021), one realizes that this is a core instrument for the achievement of the 17 SDGs. Thus, it is important that tourism agents implement guidelines that enhance the reduction of the negative impact of their activity and maximize the beneficial contribution to communities, i.e., implement CSR practices (Agudelo et al., 2019).

The hotel sector can adopt several CSR measures, in the three aspects of sustainability, in order to contribute, directly and indirectly, to the SDGs, as presented in Table 1.

Table 1. Examples of CSR measures that contribute to achieving the SDGs

SDG	Examples of CSR measures
1 – No poverty	<ul style="list-style-type: none"> • Donations to charities and support for social projects.
4 - Quality education	<ul style="list-style-type: none"> • Awareness campaigns for employees, guests and the local community; • Training offer for employees, aimed at professional development; • Donations to local educational institutes.
8 - Decent work and economic growth	<ul style="list-style-type: none"> • Linkages with local businesses; • Job creation; • Procurement of local goods and services; • Hiring and training initiatives for local people; • Fairly remunerating employees; • Employing local people; • Providing fair, decent and safe working conditions, which conciliate work and family life, and combat problems arising in the workplace (e.g. harassment).
10 - Reduced inequalities	<ul style="list-style-type: none"> • Hiring minorities, aiming at inclusion and equal opportunities.
12 - Responsible consumption and production	<ul style="list-style-type: none"> • Purchasing goods from local producers; • Selecting suppliers that are socially responsible; • Encouraging guests to consume local products and services; • Educating clients and employees on sustainable consumption and production; • Efficient use of energy and water resources; • Waste management and recycling; • Purchase seasonal products.
13 – Climate Action	<ul style="list-style-type: none"> • Protection of the surrounding environment (e.g. by planting trees or preserving green areas in the area); • Donations and partnerships with entities that fight the effects of climate change; • Adherence to carbon offsetting initiatives; • Efficient management of water and energy resources, as well as of chemical products; • Favouring renewable energies.
14 – Life below water	<ul style="list-style-type: none"> • Beach cleaning actions; • Purchase of certified fish; • Reducing waste; • Educating employees, customers and communities about their impact on the oceans.
15 – Life on land	<ul style="list-style-type: none"> • Reforestation projects; • Biodiversity protection initiatives; • Programmes to protect endangered species.
16 – Peace and justice	<ul style="list-style-type: none"> • Aim to protect human rights through fairer labour contracts.

Source: Adapted from UNWTO and UNDP, 2017; Cherapanukorn and Focken, 2014 and Lund-Durlacher, 2015

SDG 12 – ‘Ensure sustainable consumption and production patterns

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These and other measures are key to boost the achievement of the SDGs as well as compliance with the GCET. Moreover, the adoption of some of these measures provides several competitive advantages and benefits to the tourism sector and particularly to the hospitality industry.

IMPLICATIONS OF THE GLOBAL CODE OF ETHICS FOR TOURISM (GCET) AND SUSTAINABLE DEVELOPMENT GOALS (SDGS) FOR CORPORATE SOCIAL RESPONSIBILITY (CSR) IN HOSPITALITY

CSR is a philosophy that has increasingly captured the attention of the hotel industry (González-Rodríguez, Díaz-Fernández, Shi & Okumus, 2021), since besides allowing to decrease the negative impact that this market has on the environment and communities (Koseoglu, Uyar, Kilic, Kuzey & Karaman, 2021), it is a management method that grants several competitive advantages (González-Rodríguez et al., 2021), for organizations. Thus, companies in the hospitality industry should act ethically and responsibly, protecting and respecting the local community, employees, the environment and the partners involved (Hailu & Nigatu, 2015). In fact, the adoption of socially responsible measures, which are examples of those presented in table 1, besides contributing to achieve the guidelines advocated in GCET and SDGs, i.e., fostering the sustainable growth of hotels and tourism enterprises (Čech, Jindřichovská & Neubauer, 2019), also enable the creation of several opportunities for the hotel industry, since they promote operational efficiency, financial savings and create marketing opportunities (Garay & Font, 2011).

Thus, the internal and external success of hotel units is enhanced, since CSR allows improving their market positioning (Čech et al., 2019), making them more competitive against competitors. In other words, the adoption of social responsibility measures is positive, since it enables customers and employees to identify with the ideals and values represented, thus increasing their satisfaction. In addition, according to Eberl & Schwaiger, the better the reputation of the company, the greater its reach and, consequently, profits generated (González-Rodríguez et al., 2021). Regarding external success, CSR creates several opportunities arising from customer satisfaction, allowing to increase the trust that guests have in it (Rhou & Singal, 2020), fostering their loyalty (Rhou & Singal, 2020; Font & Lynes, 2018) and, in this way, the willingness to return to the hotel unit (Font & Lynes, 2018), share and recommend the experience to friends and family - word of mouth (Font & Lynes, 2018).

However, for these advantages to materialize, it is essential that organizations communicate, in a clear and transparent way, the measures they carry out to improve

the quality of life of the local community, protect the natural heritage, foster the preservation of biodiversity, among other measures that promote Social Responsibility (Ettinger, Grabner-Kräuter, Okazaki, & Terlutter, 2021).

Regarding the internal component, the execution of social responsibility measures impacts the performance and actions of employees (He, Zhang & Morrison, 2019), as it increases satisfaction, motivation and the willingness to remain in the organisation (Rhou & Singal, 2020). Moreover, CSR encourages employees to perform tasks beyond their charges, as they identify with the entity and intend to contribute to customer satisfaction, i.e., it promotes Organizational Citizenship Behaviors - OCB (He, Zhang & Morrison, 2019). This situation tends to strengthen team spirit and cooperation among employees (González-Rodríguez et al., 2021) and reduce staff turnover (Helm as cited in González-Rodríguez et al., 2021).

Financial savings is another advantage generated by the adoption of socially responsible behaviors, and it shows improvements in the financial performance of organizations - Corporate Financial Performance (CFP) (Rhou & Singal, 2020), constituting another competitive advantage (Garay & Font, 2011). The adoption of CSR measures in hospitality is a competitive advantage for the industry (He et al., 2019), because a company that contributes to the goals advocated in the SDGs and respects the guidelines established in the GCET, improves the quality of life of the local population, thus strengthening its public image and establishing a distinctive position in the market (Kotler & Keller, 2012). However, not all authors who have analyzed this theme defend the correlation between the concepts presented (Rhou & Singal, 2020), highlighting several barriers to its implementation.

OBSTACLES TO THE IMPLEMENTATION OF CORPORATE SOCIALLY RESPONSIBLE (CSR) MEASURES IN HOTELS

The adoption of CSR measures by the hotel industry has been growing over the years (González-Rodríguez et al., 2021). Currently, more and more, entrepreneurs realize that their organizations should be socially responsible to protect the environment and ensure the well-being and sustainable development of communities (He, Zhang & Morrison, 2019). According to several authors (Rhou & Singal, 2020; He, Zhang & Morrison, 2019), the application of these measures allows to achieve several benefits to organizations, such as:

- Operational efficiency;
- Lower financial expenses;
- Creation of marketing opportunities;

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- Increased customer satisfaction as well as trust and identification with the company;
- Contribution to the satisfaction, motivation and permanence of employees;
- Impact on employees' behaviour and social performance.

With regard to the last two items, specifically at the level of the contribution of CRS measures to employees' well-being, Zientara et al. (2015) highlights that these can create better working conditions for the employees of these companies, also combining training in the sustainability chapter, making them better informed and prepared. In addition, the promotion of leisure for employees and their families, for example, through vouchers that allow them to enjoy moments of leisure and rest, in a certain way reveals a demonstration of importance and recognition for the work done (Wong & Kim, 2020).

The same author highlights that, in the external dimension, the main challenge and focus will be in promoting the relationship with the local community and its products, thus contributing to the increase of the local economy. Khattak et al. (2021) highlights the contribution of the adoption of CSR measures to raise awareness among guests and employees as well as the creation of projects/activities with the purpose of involving the community with employees/guests contributing to a better level of hospitality by the destination. However, the adoption of these practices in hotel units can be influenced by several factors, such as: the level of training of all employees regarding environmental matters, the demographic characteristics of both employees and managers, namely their age range, level of education and moral ethics (Pereira, 2019).

These and other barriers to the successful application of CSR in hospitality are thus highlighted by several authors (Bello & Kamanga, 2018; Mahyuni, 2016; Melubo et al., 2017), namely:

- Lack of information and knowledge;
- Associated costs;
- High investments that some measures require and lack of understanding of their benefits;
- Time that needs to be spent implementing them;
- Lack of resources;
- Political systems;
- Lack of commitment from employees.

It is important to highlight that for the hotel sector to achieve a more sustainable development, not only should it implement CRS measures but also should encourage guests to adopt socially and environmentally responsible behaviors (Juvan & Dolnicar,

2014). In this follow-up, another barrier to the implementation of CSR measures in hospitality arises, which is related to the communication of CRS.

As the application of CRS measures can bring several benefits to organisations, as seen above, the effective communication of these measures is also of great importance. This is often perceived as a tool for hotels to inform stakeholders about the actions they put in place in order to achieve a more sustainable social and environmental performance (Shin, Sharma, Nicolau & Kang, 2021), as well as to make guests aware of the impacts that their actions have (Ettinger et al., 2020). However, despite all the benefits that the communication of CSR to guests can bring, recent studies (Coles, Warren, Borden & Dinan, 2017; Font, Elgammal & Lamond, 2017;) point out that several hotels have chosen not to disclose, intentionally, the CSR practices implemented, for fear of opinions and negative feedback from customers, a phenomenon that is called greenhushing (Coles et al., 2017; Ettinger et al., 2020). This occurs, in hospitality, because hotel managers believe that customers, during their holidays, have no interest in knowing the CRS measures they adopt (Font, Elgammal & Lamond, 2017; Wojciechowska-Solis, Kobyłka & Gawryluk, 2021). On the contrary, they try to leave their daily responsibilities aside, often adopting less sustainable behaviours (Ettinger et al., 2020). Hotel managers also feel that, given the amount of money customers pay to enjoy the hotel, they have no right to require them to practice socially and environmentally responsible measures. (Wojciechowska-Solis, Kobyłka & Gawryluk, 2021). Thus, greenhushing is problematic, constituting an obstacle to the development of social responsibility and sustainability (Vallaster, Lindgreen & Maon, 2012), as it hinders the dissemination of CSR practices (Ettinger et al., 2020).

It is noteworthy that also the level of economic development of a region has an influence on the adherence by hotel organisations to CSR measures. For this reason, the obstacles to CSR implementation in hospitality increase when considered in emerging economies (Mahyuni, 2016). The lack of legislation for compliance with CSR measures in these economies contributes to hotel companies having less ethical and responsible conducts, leading to the fact that, hotels that implement CSR ultimately come out at a disadvantage (Mahyuni, 2016). Furthermore, lack of resources leads to many small/medium hotel establishments prioritising company growth and profit, rather than considering the implementation of CSR measures (Mahyuni, 2016). Thus, a discrepancy in the adherence to CSR practices between developed and developing countries is denoted, justified by the social and economic inequality between them.

CONCLUSION

From a theoretical point of view, this chapter contributes to expanding knowledge about CSR in the hospitality sector according to the GCET and the SDGs, defined in the 2030 agenda. This research adds important information to this topic demonstrating the existence of an intertwined link between the CSR management model and the world established tourism principles (GCET) and the expected achievement of the SDGs. In this sense, it is possible to conclude that more tourism destinations and companies should provide CSR, since it could be the way to correctly execute and promote the GCET and the SDGs, ensuring commitment by the tourism industry and also by the academic community.

Moreover, this study draws attention to the importance of tourism and sustainability, since tourism is an industry with a huge global impact, representing 10% of GDP and 7% of world exports, thus influencing the economy, communities and the environment (UNWTO & UNDP, 2017). The pandemic crisis helped reinforce the need for the industry to adapt to consumption patterns that will be more demanding with regard to sustainability and health security (IPDT, 2020). Stakeholders should foster the sustainable development of this sector, a scenario that is only possible through environmental, economic, social and political sustainability (Oliveira & Manso, 2010), involving the joint commitment of the tourism value chain actors. Thus, given the influence on various sectors of activity, and for its strategic importance and global reach, tourism is conceived as a primary and strategic tool to foster sustainable development and consequently achieve the goals set in the 17 SDGs (UNWTO & UNDP, 2017).

CSR is an ideology that promotes the cooperation of organizations for sustainable development, through voluntary measures that promote human rights, reduce poverty, mitigate economic inequalities, promote gender equality, facilitate access to training and courses that increase the skills and competences of its employees, among others. In this line of reasoning and corroborating the literature review, the implementation of this philosophy in the hotel sector provides several advantages such as operational efficiency, improved corporate financial performance, increased customer satisfaction and loyalty, employee satisfaction, organisational citizenship behaviours, among others (Garay & Font, 2011; Rhou & Singal, 2020; He et al., 2019).

Nevertheless, there are barriers in the application of CSR in hospitality. One of the obstacles highlighted in implementing socially responsible measures is the lack of time. However, this is a fallacious argument, since it stems, in most cases, from the lack of organisation and scarcity of information and knowledge of the entities. In this context and in terms of practical implications, the education and training component is of great importance, requiring that government institutions (Governments, Municipalities, DMOs) develop training actions or educational

programmes aimed at raising awareness and empowering tourism development agents for this issue. The costs and associated resources are often mentioned as another obstacle to the adoption of CSR measures. However, there are measures that do not require additional resources or expenses, of which the following are examples: favouring the hiring of local people, namely individuals in vulnerable situations; defending human rights; promoting gender equality; reducing waste and establishing partnerships with local and small-scale producers. On the other hand, there are measures that initially require heavy investments, but in a long-term perspective, they are more economical when compared to non-sustainable practices, enabling cost reduction and CFP.

The Covid-19 pandemic, and its devastating effects on the tourism sector, has also been understood as an opportunity to change the development paradigm of this sector, requiring a greater awareness of the premises of sustainable development. As stated in the Plan Turismo + Sustentável 20-23” (Turismo de Portugal, 2021), the responsible recovery of the sector based on sustainability must be assumed by stakeholders in a joint commitment to do better and more safely. In this way, it will be possible to resume the activity in a stronger, more sustainable way, involving the entire value chain, from supply to demand.

Despite the relevant contributions of this study to extending knowledge on the topic, some limitations can be highlighted, as the constraints inherent to the use of secondary data. For example, although the main benefits that the use of CSR tools bring to hotels are presented, these could be further developed and categorized in the context of future in-depth analysis of theoretical and empirical studies. The same applies regarding the identified barriers for the application of CSR measures, GCET principles and SDGs. In sum, it is essential to intensify and diversify the research in this field.

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KEY TERMS AND DEFINITIONS

Corporate Financial Performance (CFP): Assesses the financial performance of organisations by analysing the consequences of their management, i.e., the relationship between the financial health and income achieved through the strategies determined by the management team.

Corporate Social Responsibility (CSR): Management philosophy practiced by entities, public or private, that intend to contribute, in a voluntary way, to the improvement of society's quality of life, by promoting environmental, social, economic, and political sustainability. An organisation can be socially responsible through the adoption of instruments that promote social inclusion (example: hiring ex-convicts), gender equality (example: hiring women for prominent positions), the reduction of precariousness (example: support to social and non-profit institutions), among other current problems.

Greenhushing: This phenomenon occurs when entrepreneurs intentionally choose not to communicate the CSR measures. They implement and apply in their companies, for fear of being criticised, misperceived and/or obtaining negative feedback from their customers and the press.

Organizational Citizenship Behavior (OCB): Carrying out tasks that go beyond the employees' contractual obligations, as a result of identifying with the organisation's values and wanting it to be positively recognised by customers, since they feel supported and valued by their managers. Furthermore, they are employees who usually presume the creation of a close relationship with the customer, in order to contribute to customer satisfaction.

Sustainability: Concept according to which, for the human being to lead a sustainable life, the current society should be able to satisfy its needs, without compromising the needs of future generations, through the interconnection and balance between the factors: economic, social and environmental.

Sustainable Development Goals (SDGs): Goals with targets, established by the UN in Agenda 2030, with the purpose of promoting international cooperation, mainly from developed countries (DPs) with developing countries (DCs), in order to combat social, economic, political and environmental problems: hunger, gender inequality, climate change, illiteracy, war, discrimination, among others. The publication of this guideline intends to promote sustainable growth and ensure that the resources for the development of present and future generations.


Chapter 6

Sustainability and Competitiveness of Transforming Tourist Accommodation

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ABSTRACT

Accommodation is a base of the tourism industry, forming a vital and fundamental part of the tourism supply. As guest experience evolved, the accommodation industry needed to find new ways to differentiate itself. It led to the commercialization of the accommodation industry, impacting the competitiveness and sustainability of tourist accommodations. Moreover, accommodation has been identified as a resource-intensive tourism subsector, contributing to local or global environmental problems. Hence, the chapter highlights the need for sustainability and how tourist accommodations could offer competitiveness in the current scenario and plan effectively for future endeavors. It further outlines how complying with the sustainable policies, the accommodation industry could co-create tourism experiences to improve customer experience and lead to greater satisfaction. The chapter also highlights how accommodation managers can utilize precise and comprehensive visibility and awareness of tourist preferences to effectively confront the complexity of tourist experience management.

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INTRODUCTION

Accommodation & lodging is by far the largest and most prevalent tourist sub-sector. Accommodation is one of the fundamental elements of the tourism industry and a vital part of the tourism supply (Gunasekaran & Anandkumar, 2012). It is a necessity for travellers travelling far away from their homes. The tourist's requirement for a location where they can rest and rejuvenate during their travel has fuelled the evolution of the accommodation and lodging industry. Moreover, the accommodation also provides safety for all those travellers who are unaware of the new places. Besides, in most destinations, the quality of the accommodations contributes to the overall visitor experience (Park & Santos, 2017). It also helps and encourages the tourists to explore their desired destination in a better way. Thus, accommodation is one of the big components of travellers' expenditure that plays a significant role in their overall experience of visiting a place (Masiero et al., 2015).

The accommodation sector contributes significantly more to the whole visitor experience than tangible products like guest rooms, beds, and meals and hence serves as a critical pillar. Accommodation management draws tourists back for a second, third, and even many visits when done well. Customer satisfaction and beautiful memories are intangible benefits that consumers carry impact the accommodation firm's growth (Kandampully et al., 2018). With the evolution of the visitor experience, the lodging industry has to discover new ways to differentiate itself. It has led to the cut-throat in the accommodation sector, where every entity wanted to get an edge over others. It resulted in the commercialisation of the accommodation industry, eroding the industry's competitiveness and sustainability ((Alberca & Parte, 2020; Amelia, 2020).

Additionally, lodging has been characterised as a resource-intensive tourism subsector that contributes to local and worldwide environmental challenges. Hence, the chapter outlines how commercialisation has impacted the competitiveness and sustainability of tourist accommodations. Further, the chapter highlights the need for sustainability and how tourist accommodations could offer competitiveness in the current scenario and plan effectively for future endeavours. Moreover, the chapter discusses how accommodation managers may effectively handle the complexity of tourist experience management by leveraging accurate and comprehensive visibility and understanding tourist preferences.

Coronavirus (COVID-19) outbreak has significantly impacted the accommodation and other travel lodging markets since 2020 (Robina-Ramírez et al., 2021). Governments worldwide have implemented limits on domestic and international travel, which has reduced the demand for services provided by these facilities (Davahli et al., 2020). Hence accommodation providers are a further challenge in investing in systems and technology that could automate procedures, save costs, and

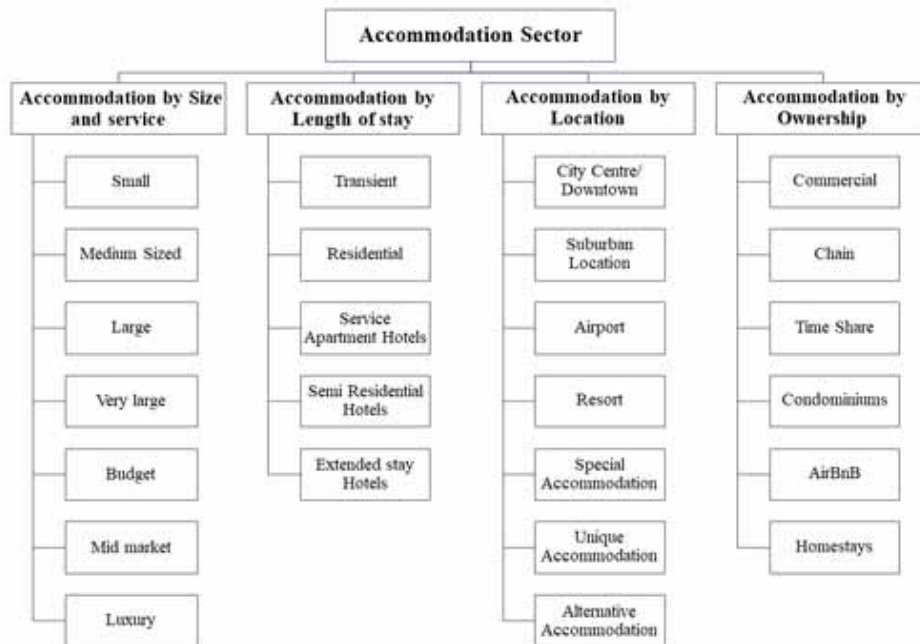
personalise the experience for their customers. Consequently, the chapter emphasises the importance of comprehensively addressing previous and future changes and trends in tourist accommodations post-COVID-19.

BACKGROUND

Accommodation is a place to stay temporarily or permanently with prior arrangements. Accommodation is defined as a place with amenities for sleep, rest, safety, food, and luggage storage, rented to travellers for a short time (Chou et al., 2008). The travel accommodation industry refers to the travellers' lodgings rented for stay. The accommodation market is sometimes referred to as the tourism and hospitality industry's currency. Tourism is emerging as a significant contributor to the complete growth, development, image, identity, and brand value of countries (Choi & Chu, 2001). Tourism is a social, cultural, and economic activity involving people travelling to different areas for personal or professional purposes. Travelling without accommodation is incomplete because it is the base from which travellers can engage in any activity at a place (Gunasekaran & Anandkumar, 2012). Thus, it could be said that tourism has led to the growth of the accommodation business.

Accommodations include different properties such as hotels, hostels, resorts, motels, and inns. Accommodations are classified based on location, ownership, length of stay and size and service (Figure 1). Travellers can choose accommodation based on their needs, budget, and location. The Travel Accommodation Market Outlook estimates the worldwide travel accommodation market to be worth \$632.8 billion in 2018 and \$893 billion by 2026 (Thorat et al., 2019).

Figure 1. Types of accommodation



Moreover, it has been stated that Visa liberalisation in several countries such as Africa, India, and China has made travel easier for foreigners, which is projected to boost the travel and tourism business. The tourist accommodation business would also be influenced because of such ease in travel. Tourists preferred mid-range hotels, which dominated the global travel accommodation industry. Europe has the largest market share due to inbound travel (Thorat et al., 2019).

EVOLUTION - THE HISTORICAL ROOTS OF THE TOURIST ACCOMMODATION INDUSTRY

Archaeological and textual evidence shows that the commercial lodging sector began in Mesopotamia and Greece (O’Gorman, 2009).

- **Katagogion** is one of the earliest references to large-scale hospitality and appears in numerous ancient pieces of literature (O’Gorman, 2006). The Code of Hammurabi, which dates back to 1800 BC, is a collection of legislation controlling commercial hospitality facilities (Richardson, 2004). Hostels and

inns, which provided drinks, ladies, and lodging for visitors, were the earliest kind of accommodation. Hostels and inns were the fortified settlements built along the roadside to serve the requirements of the travellers who came. The shards of evidence found in Pompeii show that the Roman commercial hospitality industry was well organised (O’Gorman et al., 2007).

- **Hospitiae** were early inns that provided guests with a place to stay and food and drink (Lashley et al., 2007).
- **Stabulae** were the type of ancient motel or hospitiae with amenities to shelter animals to be found along the routes outside the city (O’Gorman, 2009).
- **Cauponae** were similar to modern-day hotels in that they served food, drink, and rooms.
- There were establishments like restaurants then called **Tabernae and Popinae** that served food and drink (O’Gorman, 2006).
- **Caravans and Serais** served as temporary lodging for tourists. Samarqand had inns for the travellers travelling along with one of the region’s most important historical trading routes (O’Gorman, 2009). New ideas and development were pushed into the innkeeping during the industrial revolution, elevating it to a new level.

Moreover, as a result of advancements and development in transportation travelling has become easier. Europe is credited with being the cradle of the hotel and lodging industry, as it initiated the development of the modern-day commercial hotel industry. Early nineteenth century transatlantic trade shaped the hotel as a business institution with a professionalised staff and a distinctive architectural form (Peleggi, 2012). Commercial hospitality firms were established to accommodate travellers, merchants, and sailors who came to deal and sell, as well as those who stayed overnight on their way to other places (O’Gorman, 2009). With such evolution in services, a wide range of services is now being offered in the lodging business. When it comes to modern hotel accommodations, everything from receptionists and room attendants to architects and developers and engineers to management works relentlessly to ensure that guests have an exceptional and unforgettable stay.

The Commercialization of Tourist Accommodation

The transformation of tourist accommodation that originated as a roadside shelter for travellers with bare minimum facilities, usually family-owned, has evolved into a multiutility service and amenities hub with world-class service. Such growth has taken several years, and it passed through various milestones which kept on becoming the norms and shaped the accommodation of what it looks like today. The major transformation of tourist accommodation took place between the Industrial Revolution

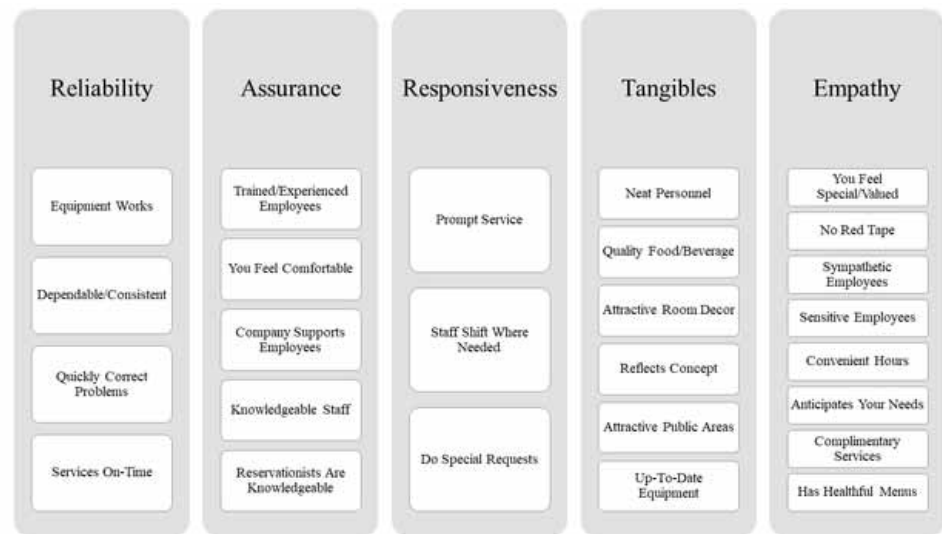
and World War I. During this period, hotels got indoor plumbing, electricity in all the rooms, electric lights in the hotel building, electric lifts, hot and cold water supply in bathrooms, and finally, en-suite or attached bathrooms. The era of post-World War II witnessed the value addition in the form of radios, TV, telephone, intercom, AC, mini bar, in-room movies, electronic key cards (Techtalk.travel, 2020).

Tourist accommodation represents the largest chunk of the tourist expenditure and has a dynamic pricing structure depending on the length of stay, travel party size, booking, selected sales channel, season, and purpose of travel). star rating, hotel age, and location can influence hotel room prices. In contrast, room number and distance from the hotel to transportation hubs negatively affect room prices (Masiero et al., 2015). Increasing competition in the tourist accommodation sector led to the standardisation of services and amenities, leading to little difference among various options. Today the market has a wide range of tourist accommodation to pick and choose from alternatives. With increasing competition, a sort of standardisation evolved in tourist accommodations (Svorcan, 2013). Almost all hotels have a standard layout of the rooms with almost similar amenities. Over time different types of tourist accommodation evolved to suit various needs and purposes. Today we have a wide variety of accommodation, and they are broadly classified based on location – downtown, resort, urban, motels (Vagena & Manoussakis, 2021). There is a star categorisation of hotels that denoted luxury. Based on service, they may be serviced or non-serviced. Some accommodations like houseboats, cruise liners, special trains – palace on wheels are the mobile accommodation and give a different feel. Besides this, heritage hotels are where the old Havelis and palaces have been converted into tourist accommodation.

The accommodation sector is vital to tourism growth, and various types of accommodation are built every year. It has been a preferred area of research for hospitality professionals. Accommodation is the most tangible part of the entire hospitality service offering (Maric et al., 2016). The accommodation/room pictures are actively used in promotions and social media. Accommodation is multi-dimensional in the context of tourism. It is an effective branding tool, offers a visual feel, and sets up expectations (Aina & Abiola-oke, 2015). During the stay, a person uses the accommodation. Accommodation can sometimes uniquely provide an experiential stay (Guida, 2018). Such accommodations are the hotel's USP (Unique Selling Proposition) and sometimes even the destination itself. With technological advancement and a paradigm shift towards the experiential economy, the accommodation has become smart with internet gadgets, and service providers look to create unique experiences. Customer's expectation and satisfaction from accommodation has been well researched. Guided by Parasuraman SERVQUAL – LODGSERV – was developed, a 26-item index and an expectation measurement tool for the lodging industry (Figure 2). The five dimensions of the LODGSERV

with their components are mentioned in the figure below (Knutson et al., 1990). This model was modified and made into LQI – lodging quality index (Getty & Getty, 2003). These models present parameters to ensure the satisfaction of the tourist concerning accommodation or lodging.

Figure 2. Dimensions of LODGSERV model



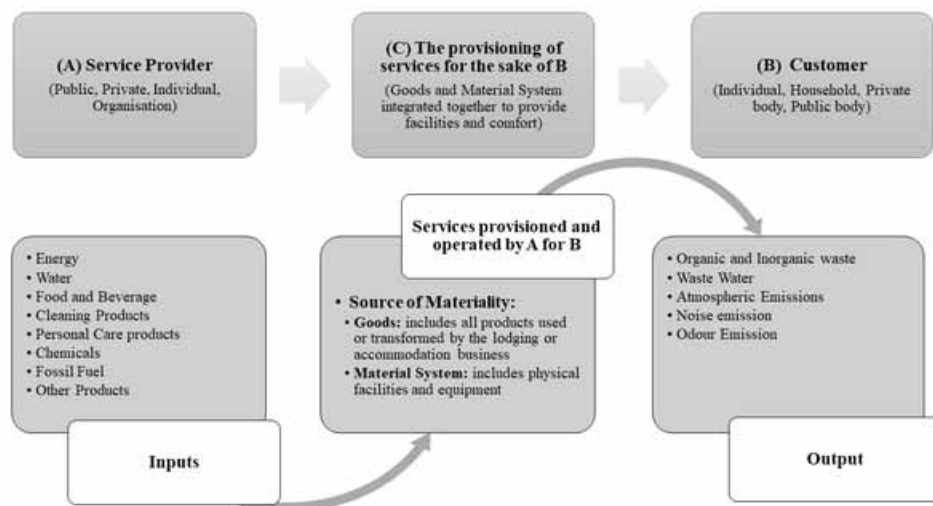
Various studies have been conducted as to what guests/tourists look for while selecting accommodation. Several factors affect travellers' choice of accommodation, including hotel perception together with location-related attributes such as transportation to scenic spots, public security (Chou et al., 2008), general convenience, surrounding environment, traffic, ac- accessibility, safety, tourism attractions (Lee et al., 2010) and convenience in transportation and parking (Tsaur & Tzeng, 1996). Another study stated accessibility, urban development, and tourist attractions as major factors affecting accommodation selection (Aksoy & Yetkin Ozbuk, 2017). The tourist accommodation has been transforming rapidly, catering to varying needs of the travellers. A study conducted in Hongkong included IPA on six hotel selection factors Service Quality, Business Facilities, Value, Room and Front Desk, Food and Recreation, and Security, and it was found that Room, Front Desk and Security were the top determining factors (Chu & Choi, 2000). The factors that influence hotel room rates can be summarised into four types of physical factors, which are (i) room size and facilities, (ii) behavioural factors, such as when to make the reservation and willingness to pay for additional service, (iii) quality factors, such as star rating,

and (iv) other factors, such as economic performance and number of tourist arrivals (Masiero et al., 2015). All these Hotels remain the primary provider of accommodation to travellers and are supported by various supplementary accommodations like MTHAE (micro tourism and hospitality accommodation enterprise) like bed and breakfast (B& B) and homestay (Agyeiwaah, 2019).

DECONSTRUCTING THE ACCOMMODATION CONCEPT

The accommodation sector consists of two aspects materialistic and non-materialistic experience (Figure 3). Material support is required for the provisioning of services to fulfil the demands of the customer. It includes a combination of physical facilities (bedroom, bathroom, swimming pool, Gymnasium, Spa, restaurants), goods (Products used to meet the demands of guests such as food, beverages, cleaning products, personal care products and chemical products and material systems like HVAC (Heating, ventilation, Air conditioning, fire alarms, lighting system etc.).

Figure 3. The accommodation ecosystem



The accommodation sector has a significant environmental aspect attached to it. The reason is the consumption of resources (energy, water, fuel) required to create the facilities, which can be seen as the input and the output is in the form of atmospheric emissions, discharges into the water and soil, waste materials and other releases

(Della Volpi & Paulino, 2018). The inputs of energy, water, food and beverage, cleaning products, chemicals, fuels and other products are integrated to provide the accommodation services. The environmental output is in the form of wastewater, organic and inorganic waste atmospheric emissions, noise and odour emission. Hence, accommodation is a set of elementary provisions created by the service provider for the operation of the facilities. These, in turn, generate some output that impacts the environment (Della Volpi & Paulino, 2018). A study was conducted in New Zealand on the energy consumption patterns in the accommodation sector. It was found that the Hotels are the largest energy users, both in terms of total annual usage and use per visitor- Motels follow night and this and then the non-institutionalised / SMTE (Small and Medium Tourist Accommodation Entrepreneur) and Micro tourism and hospitality accommodation enterprise (MTHAE) (Becken et al., 2001).

The non-materialistic experience aspect consists of a series of interactive episodes with the environment throughout the customer journey (from pre-consumption, through consumption to post-consumption). It results from the co-creation between customers, employees, and other stakeholders (Kandampully et al., 2018). Both these put together create a whole experience which has five dimensions: cognitive (think), affective (feel), behavioural (act), sensory (sense) and social (relate) (Lemon & Verhoef, 2016). Previous research shows that hotels' energy and environmental performance vary depending on their class, energy types, and the diversity of services and facilities provided to the hotel guests (Deng, 2003). A Life-Cycle Energy Analysis (LCEA) is utilised to assess tourism accommodation facilities and their contribution to the global carbon footprint. The various parameters that affect the environmental impact include the location, geography, operational season, Category of accommodation, type of building construction, number of guestrooms, occupancy, laundry, inhouse restaurants, type of windows, type of lighting, facilities and services offered and the automobile fleet for hotel guest (Filimonau et al., 2011). Tourist accommodation is a complex set-up involving and providing various interrelated services, ensuring guest comfort, so they are bound to be energy and carbon intense. They are an important component of tourism and need to be sustainable if tourism becomes sustainable.

ACCOMMODATION BUSINESS AND SUSTAINABILITY

Tourism largely depends on the destination's resources, and the tourism product depends on the quality of the environment, so the economic growth tourism does not happen without causing a series of negative impacts. It has triggered the discussion on sustainability. Tourist's activities are recognised as a potential cause of negative impact on the environment, forcing companies and governments to strive for environmental,

social, cultural, and economic sustainability. The accommodation businesses designed to provide temporary lodging services and other services designed to meet guests' needs; received much attention in the discussion on sustainability (Della Volpi & Paulino, 2018). Sustainability has evolved as one of the important considerations for tourism and hospitality enterprises since the industry's activities have a significant triple bottom line impact (Tomšič et al., 2015). TBL means equal importance to the three Ps people, planet and profit in organisational performance. For a long time, sustainability was considered unviable as it was seen as a potential increase in cost, affecting the quality of goods and not given due regard by the customer. The customer showed a preference for environmentally friendly accommodation but was not willing to pay a higher price, so there was no incentive for sustainable management in the accommodation business (Hobson & Essex, 2001). Initially, sustainability was a part of CSR (Corporate Social Responsibility), a concept that developed in mid-20th century, which was a voluntary practice by the companies and under this umbrella, sustainable practices were implemented. However, today, it has become a mandatory thing due to the advantage that it can provide in terms of financial results and image (Suárez-Cebador et al., 2018). It includes three practices – Environmental practices, social practices and economic practices.

Environmental sustainability is now a major concern for governments and the public at large (Perles-Ribes et al., 2020). Such concern has been driven by the undesirable consequences of economic and demographic growth on the consumption of natural resources. The tourism sector is no stranger to this concern for the planet, given its significant impact on the natural environment and the consumption of non-renewable resources. Studies have shown that co-creating sustainable tourism experiences, which implies involving tourists in environmental practices, communicating the environmental practices carried out in the accommodation facilities, contributes to improving the customer experience and greater satisfaction (Chathoth et al., 2013). The tourism industry depends on energy and water but improving resource efficiencies is limited (Perles-Ribes et al., 2020). The accommodation has been identified as a resource-intensive tourism subsector, contributing to local or global environmental problems. Increasing the tourist accommodation is adopting sustainable practices like buying from local suppliers, using low energy light bulbs, encouraging public transport, buying recycled products, and recycling glass

Sustainability has become a worldwide agenda both at national and international levels after the formulation of the SDG by the United Nations to meet the growing need to address sustainability issues. The Paris Agreement on climate change came into force in December 2015, and 2017 was celebrated as the “International Year of Sustainable Tourism for Development” by the United Nations General Assembly. It would not be wrong to say that presently the two most important terms related to tourist accommodation are environmental sustainability and customer experience.

As defined by United Nations, sustainability is meeting the needs of the present without compromising the ability of future generations to meet their own needs. In contrast, according to UNWTO, sustainability considers the present and future impact on the economy, society, and the environment and satisfies visitors' needs, industry, the environment, and the local community. It revolved around the three P's economic (profit), social (people) and environmental (planet). Environmental sustainability refers to maintaining a mutual balance between an activity and the environment in which it is developed, interacting without detriment to each other (Lim, 2016)

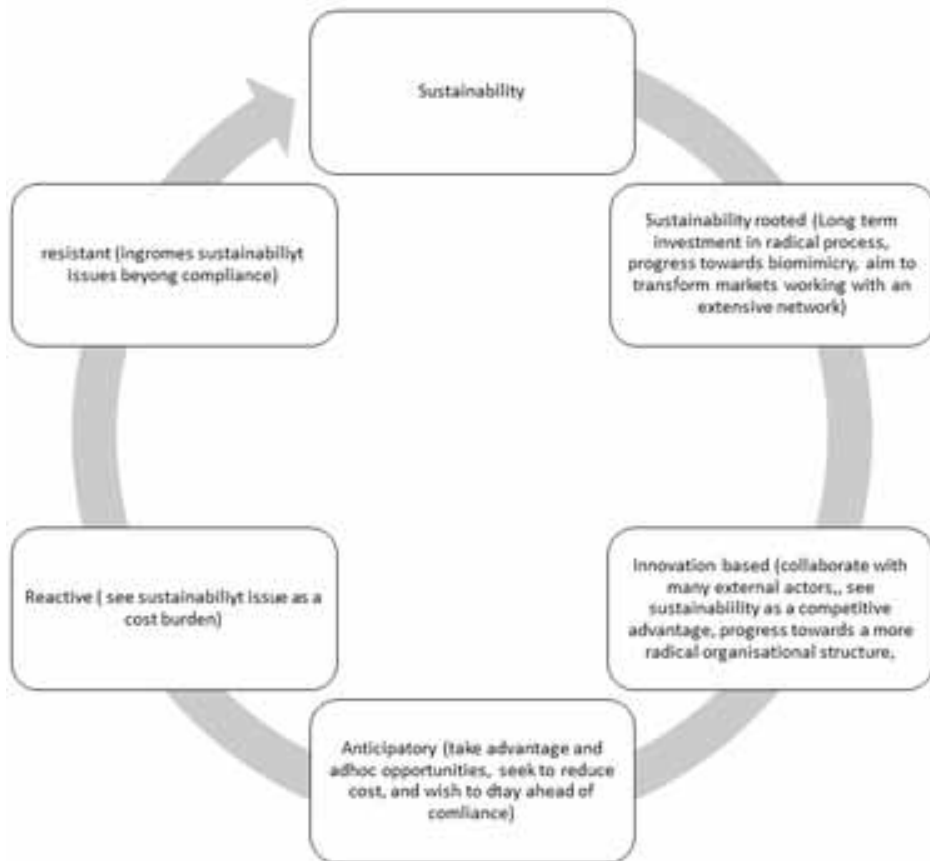
Sustainability has emerged as a megatrend by increasing society's awareness and its positive impact on the planet. Sustainability can be seen as a double-edged sword at one end protecting the environment and, on the other hand creating a competitive advantage of a privileged position in the customer's mind. The various environmental strategies that the tourist accommodation should focus on include greenhouse gas emissions, water management, waste management, recycling, environmentally responsible sourcing, biodiversity, protection and preservation of natural resources, the reduction of environmental impact, the creation of green construction standards for new hotels (Lim, 2016). To reinforce this, all marketing campaigns should highlight the environmental practices creating awareness and sensitivity to sustainability, positively affecting their purchase decision.

Another advantage includes co-creating sustainable tourism experiences, which implies involving tourists in environmental practices, improving the customer experience and leading to greater satisfaction. The following is an initiative that presents a perfect example of how tourist accommodation can create awareness and sensitise customers towards environmental issues and involve them in their green initiatives. Here it is a feeling of pride that makes the customer feel good. A study suggested that environmental sustainability should be included as a criterion for travellers' evaluations of the accommodation like green rating. It would help the guests with sustainability awareness to identify accommodation that best suits their wishes and needs. It could also justify the high price by adding a unique value proposition to a certain extent (Lim, 2016). A study of environmental sustainability and customer experience concerning accommodation proposed that customer experience in accommodation is reflective and consists of five dimensions: cognitive, affective, behavioural, sensory, and social, and it positively influences satisfaction (Moliner et al., 2019). With the growing standardisation, hotels provide the "basic" facilities and comforts to avoid customer dissatisfaction and go an extra mile to provide added attributes that are the unexpected practices implemented in the hotel (such as clean and renewable energy). It creates a positive perception and positive experience that impact customer satisfaction (Robinot & Giannelloni, 2010). Hence a tourist accommodation is increasingly investing in environmental sustainability and

the traveller's involvement in its implementation to directly improve the customer experience and, indirectly, their satisfaction (Moliner et al., 2019).

Figure 4. Sustainability-oriented innovation

Source: Adapted from (Klewitz & Hansen, 2014)



A fourteen-year longitudinal case study of a tourist accommodation provider resulted in developing a Sustainability-oriented Service Innovation model, which shows the transition towards sustainable business practices. It includes innovation at product, organisation and process levels. It has the following steps (Figure 4). Tourist accommodation, as a globally significant and growing industry facing multiple sustainability challenges, and the above model could be applied to co-create customer experiences where firms are pioneering service design in a world of changing social trends and sustainable lifestyles. By virtue of its nature – high

customer involvement, interaction tourist accommodation can bring a radical change by active co-creation and involvement (Warren et al., 2018).

ACCOMMODATION INDUSTRY AND COMPETITIVENESS

Competitiveness means producing goods or services better or more cheaply than its rivals and allowing the company to have an advantage over its competitors. Competitiveness is a vital force that keeps fuelling new thought processes, innovations and services. The competitive products ensure a good market share and consistent growth of the company. The form of tourist accommodation we see today results from the gradual addition of the services and facilities over time. Several pieces of research have been conducted to access the competitiveness of tourist accommodation. The service provider provides the level of security is seen as a criterion for the quality of the services they provide, thus, is an important factor for their competitiveness. However, it is not a factor affecting the price of accommodation. The various security measures in tourism accommodation facilities include - Fire extinguishers CCTV, CCTV in common areas, Security alarm, Airport shuttle/airport drop off (AS), Guest elevators (GE), Private parking (PP), Allergy-free room (AF), 24-hours front desk (FD), Safe deposit box (DB), Concierge service (CS) Smoke detectors and sprinklers ((Nagaj & Žuromskaitė, 2020). Besides this, the competitive advantage of tourist accommodation includes location, brand, facilities, infrastructure and services. Some of these can be copied like facilities, infrastructure and some are unique. Location, geographical placement and scenic surroundings cannot be copied by the competitors and by their sheer nature, they add to a unique experience, thus giving a competitive advantage to the organisation. Accommodation is a big competitive tool as unique accommodation is a big attraction. Houseboats in Dal Lake, cave Hotels, tree house accommodation, and tented accommodation are all conceptualised to create a unique experience that makes the accommodation competitive sought after. Competitiveness is an essential tool of survival in the market. It creates the desired pull required for sales.

TRANSFORMING TOURIST ACCOMMODATION – TOWARDS SUSTAINABILITY AND COMPETITIVENESS

Considering the star classification and guidelines, the same category of hotels would offer almost the same facilities and amenities, which led to cut throttle competition, where every company wanted to get an edge over others. With the transition of commodities to goods economy, then to a service economy, and further

to experience economy, companies wrap experiences around their traditional offerings to sell them better. Today's customer is aware of spending his money on experiences rather than material possessions. Experience economy plays a dominant role in the accommodation industry. Guest Experience has always been of great importance for hotels, and as guest experience evolved, hotels needed and still need to find new ways to differentiate themselves. While the experience economy is a phenomenon that has been around since the mid-1990s, its recent buzz into the mainstream creating a perfect storm, could be credited to millennials. Millennials are the ignition source of driving an "experience economy" by placing a greater value on time spent with friends and family than material goods. Destinations are under constant pressure to differentiate their products and develop partnerships locally with the public and private sectors to coordinate delivery. Accommodation plays a vital role in this. Some examples where the accommodation has been pivotal in creating the USP of the destination make it stand out in the market and create an unforgettable experience – Cave hotel in Cappadocia, Igloo Hotel Kakslauttanen Arctic Resort, Jules' Undersea Lodge, USA. So, it can be rightly said that accommodation is vital to tourism regarding survival, service, and speciality.

However, as millennials and Generation Z take the workforce's lead, positive changes are on the horizon. Global decision-making and purchasing power are shifting dramatically, which significantly impacts the accommodation industry. Millennials are environmentally and socially sensitive, and they are twice as likely as older generations to support brands that are effective in managing environmental and social challenges. The majority of worldwide travellers are keener than ever to find environmentally-friendly accommodations, yet a lack of options constrains them. The next five years will see a transformation and a more balanced distribution of business between a more leisure-focused Airbnb and hoteliers looking to home-sharing as an overflow strategy to accommodate group demand in the wake of the financial collapse (Social Tables, 2019). To supplement the growing tourist accommodation sector - SMTE (Small and Medium Tourist Accommodation Entrepreneur) also started mushrooming and provided a diverse range of tourism products and services, facilitating rapid infusion of tourism spending into local economies.

In contrast, in leisure tourism, they usually shoulder the distinctive function to offer a local character to the increasingly homogenised tourism packages (Bastakis et al., 2004). New decentralised collaborative platforms are challenging and redesigning traditional business models and reinventing how the tourism business works (O'Regan & Choe, 2017). The sharing economy is a relatively new economic model in which people rent beds, cars, boats, and other underutilised assets directly from each other, all coordinated via the internet (Cho, 2020). Airbnb is the most prominent example of this model. It provides a platform for travellers and manages all aspects of the relationship without requiring any paperwork. At Airbnb, the host

who rents out space controls the price, the description of the space, and the guest experience (Social Tables, 2019). The host also makes the house rules and has full control over who books the space. Both hosts and guests can rate each other and write reviews on the website as well. The major drivers affecting P2P accommodation services are the age of consumers, active use of the internet and online technologies. The sharing economy has made a disruptive incursion into the tourism industry. Companies like Airbnb or Wimdu have successfully developed platforms that grant access to accommodation in private homes. It seems that economic benefits such as the generation of employment, additional income for many families, the economic revitalisation of the destination or a better social distribution of economic prosperity are all held in high esteem by residents, thus intensely encouraging their support for the activity (Garau-Vadell et al., 2019). Airbnb describes itself as a trusted community marketplace for people to list, discover, and book unique accommodations worldwide. It is essentially an online platform through which ordinary people rent out their spaces as accommodation for tourists. These spaces vary widely, ranging from a living room futon to an entire island, but typically involve a private room or an entire apartment or house.

To take advantage of the cross-cutting nature of tourism activity and the participation that must be demonstrated by the accommodation industry, the promotion of participatory processes for modernisation and competitiveness is required (Díaz et al., 2020). It also requires developing a reliable, adequate, and easily accessible information system for all tourism service providers. Managers and researchers suggest four factors: homely atmosphere, value for money, local touch, and guest-host relationship. It influences the tourists to choose alternative accommodation such as Guesthouses, Service apartments and Commercial homes (including Homestay and Bed & Breakfast). In addition to the economical prices, Airbnb accommodations also provide various benefits from staying in residence (Social Tables, 2019). For example, some tourists may prefer the feeling of being in a home over a hotel, and Airbnb hosts may provide useful local advice. Airbnb guests will often have access to practical residential amenities, such as a full kitchen, a washing machine, and a dryer. These new forms of non-institutionalised tourism accommodation mainly stem from the extensive dominance of new information and communication technologies in the global tourism industry, allowing new types of the so-called sharing economy to flourish in the tourism sector. Micro tourism and hospitality accommodation enterprise (MTHAE) owners showed a high level of socio-cultural sustainability involving social interactions within the home context, the sharing of local food, language, and culture unique to non-institutionalised forms of tourist accommodation. Micro accommodation enterprises have a higher chance of implementing significant environmental actions such as energy and waste management practices. Small business owners recycle waste materials such as

bottles, cans, and paper. Owners also buy products that are labelled environmentally friendly, reduce energy consumption, inform guests about sustainability practices of the environment, and use refillable containers (Agyeiwaah, 2019).

COVID-19 INDUCED TRENDS IN TOURIST ACCOMMODATION

The outbreak of Coronavirus (COVID-19) has acted as a massive restraint on the hotel and other travel accommodation markets in 2020 as governments globally imposed restrictions on domestic and international travel, limiting the need for services offered by these establishments (Davahli et al., 2020). The accommodation industry is one of the worst-affected industries, with demand, occupancy rates, and revenue all collapsing globally (Bonfanti et al., 2021). Researchers also mentioned that accommodation staffs were more vulnerable to the risk of exposure to COVID-19 (Davahli et al., 2020). Hotel managers were strategizing on how to conduct operations securely, and given the pandemic's persistence, there is uncertainty about how the issue will evolve (Bonfanti et al., 2021). Many hotel chains joined the anti-pandemic fight by providing accommodations for medical personnel, infected patients with mild symptoms, stranded travellers, and confined people (Hao et al., 2020). However, job security, not having health insurance, more stress because of a bigger workload, and more time needed to ensure the disinfection was complete during the pandemic were additional challenges for the accommodation industry (Davahli et al., 2020). Hence, many hotel owners, particularly independent hotel owners, have temporarily closed or transferred their establishments in order to survive (Hao et al., 2020). However, researchers suggest that the effects of COVID-19 on the hospitality industry, such as empty hotels and job losses, will be mitigated when travel curbs and restrictions are relaxed (Davahli et al., 2020).

Since the beginning of the COVID-19 virus's transmission, the World Health Organization (WHO) has provided practical guidelines on the provision of safe drinking water, sanitation, and sanitary facilities (Robina-Ramírez et al., 2021). Following the epidemic, hotel operators in both urban and rural areas have decided to include environmental, economic, and social sustainability measures into their operations. For example, developing proximity tourism protects tourists from crowded destinations, improving education and training actions for the design of safe experiences and combating temporary employment measures, involving a more extensive provision in the policies of safe experiences offer (Robina-Ramírez et al., 2021). Moreover, hotels are using technologies that are transforming customer experiences. Some technologies are leading to great improvements and savings to the hotel and other travel accommodation markets. To cope up with the epidemic, the accommodation industry in many counties is now using smartphone apps such

as Webex, Zoom, Google meet, for office automation, remote conferencing, and online training (Hao et al., 2020). The most significant trend in the accommodation industry is near-field-communication (NFC) technology, infrared technologies, and robots. NFC allows users to exchange data between devices, making mobile payments an instant, secure process. Infrared sensors are used in hotels to address customer complaints involving housekeeping interruptions. Hotels also use robots to deliver amenities to guest rooms and other functional purposes. Hotel operators are investing in systems and technologies that can automate processes, cut costs, and personalise the experience for guests. Therefore, there is a need to comprehensively address the past and upcoming changes and the trends in tourist accommodations post-COVID-19.

EVALUATING SUSTAINABILITY AND COMPETITIVENESS IN THE LIGHT OF TWO-FACTOR THEORY

Determinants of service quality can be classified into two types along the line of Herzberg's two-factor theory: the hygiene factors and the motivators. Hygiene factors are the ones whose absence results in customer dissatisfaction, and the motivators are the ones that do not cause dissatisfaction when absent, but when provided, create a positive perception, WOW effect for services, leading to enhanced demand. To be sustainable, businesses must improve their production methods, such as reducing resource consumption in order to increase competitiveness while maintaining a focus on sustainability, and adopting new business models, such as those based on circular economy principles (Alberca & Parte, 2020). A new concept in the market remains competitive until it is not copied. It becomes a norm once it is copied and every service provider offers. Looking at tourist accommodation, when the provision of facilities like attached bathroom, 24 hours hot and cold water, radio was introduced they were a novelty and provided by a selected few. Over time they became a part of the normal product offering. Today no one can imagine a tourist accommodation without an attached washroom. It is an innovative offering and is a vantage or an order winning factor. However, it remains so till the time it is unique with limited availability. The moments it is offered by all it settles down as maintenance or a qualifying factor. It is no longer a differentiating factor. This theory explains the evolution of the tourist accommodation which started with basic facilities and today has evolved as a complete package full of all modern amenities and comforts with added shared facilities like pool, spa, gym etc. This transition from a vantage factor to a qualifying factor is the constant force to innovate and customise to stand out from the competition. It ensured constant value addition to the product.

There was a time when cleanliness and hygiene were the vantage attributes and accommodation used to talk about it, but gradually, it became a qualifying attribute. The COVID-19 pandemic brought us to our basics, and all of a sudden, instead of luxurious services, all accommodations started speaking about hygiene and sanitation. It was a reverse transition. The attribute which was once a vantage and became qualifying again became vantage. Is this going to reverse? The time will tell. This example shows that the service attributes keep shifting. Sustainability, once associated with low quality, less luxury, is today a vantage factor. It gives a unique identity to an accommodation. The organisation speaks about them openly. ITC hotels in India have clubbed sustainability, and luxury once considered incongruent, integrated world-class luxury with best green practices, and promoted a plant positive luxury experience. They are highlighting the use of eco-embedded products, eco easy service design and eco-sensitised associates. The case study of ITC on responsible luxury features in ISB case study. Sustainability is a vital factor providing a competitive edge today, but the COVID pandemic has enlightened everyone and made us realise the importance of our environment. It would soon become a qualifying factor. Hence, in today's context, we can see sustainability as a double-edged sword that instils positive planet behaviour while providing a competitive advantage. Hotels are under pressure from their stakeholders, mainly tour operators and customers, to adopt environmental practices that meet their environmental expectations and demands. Travellers increasingly expect to stay in accommodation with a minimal ecological footprint. The hospitality industry increasingly takes this environmental dimension into account as part of its aim to offer positive and satisfactory experiences to its customers, which are transmitted online and offline, to achieve a competitive advantage over its rivals (Suárez-Cebador et al., 2018; Kandampully et al., 2018).

CONCLUSION

The chapter emphasises the necessity for sustainability and how tourist accommodations can compete now and, in the future, addressing post-COVID-19 changes and trends in tourist lodgings. The chapter further explores how accommodation managers can manage the complexity of visitor experience management by understanding tourist preferences. Like any other product, tourist accommodation has evolved, adding value and enhancing the guest experience. Tourist accommodation is dynamic and would be required to respond to guests, and stakeholders need. It must switch to sustainable operation, minimising the negative impact at the same time ensuring responsible consumption. With technological advancement, changing customer preferences, increasing environmental awareness, evolving experiential economy, tourist accommodation will embrace creative innovations. The world's

decision-making and purchasing power are shifting, affecting the accommodation and hospitality business. However, some positive developments are in store for millennials and GenZ. Millennials are aware of environmental and social issues and are twice as likely to support firms that do. Most worldwide tourists want to stay in eco-friendly hotels, but options are limited. Airbnb will evolve into a more leisure-focused company in the next five years, while hotels will employ home-sharing as an overflow strategy to meet group demand (Social Tables, 2019). In the future, sustainability and competitiveness would go hand in hand, resulting in distinctiveness and added value for the visitors of the hotel. With the progress of invention and technology, evolution would not come to a halt at this point. Hence, the accommodation business has to look into options to achieve business sustainability while maintaining competitiveness in the market. The core of sustainability is eliminating the negative impact on the environment, protecting and conserving it for future generations. Moreover, Accommodation business efficiency and sustainability are strongly related because efficient enterprises may reach their production goals while using the least amount of resources and producing in an environmentally responsible manner (Alberca & Parte, 2020).

However, achieving sustainability would not going to be enough. The demand will continue to grow in the coming years. Tourism's cross-cutting character necessitates promoting participatory processes for modernisation and competitiveness, which also necessitates a trustworthy, appropriate, and conveniently available information system for all the stakeholders (Díaz et al., 2020). Hence, the accommodation business could work on the next step that is 'Regeneration'. There is already a buzz for regeneration in the tourism sector. Its main goal is to impact their holiday destination positively, leaving it in a better condition than they found it. So, it is making the destination better and improving (Cave & Dredge, 2020). A robust instrument for protecting and developing a delicate environment and supporting biodiversity may be considered, given the wide geographic reach and the accommodation business's socio-economic impact throughout the years (Laurent, 2021). The regenerative approach can be seen as an agent of healing tool and revitalising the ecosystem. In the future, we would see tourist accommodation evolve on the regenerative model, a holistic approach to the well-being of the entire ecosystem in which humans live (Hutchins, 2019). Therefore, it is suggested that accommodation stakeholders look forward to the opportunities for regeneration in the business model for comprehensive sustainability.

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Sustainability and Competitiveness of Transforming Tourist Accommodation


Warren, C., Becken, S., & Coghlan, A. (2018). Sustainability-oriented Service Innovation: Fourteen-year longitudinal case study of a tourist accommodation provider. *Journal of Sustainable Tourism*, 26(10), 1784–1803. doi:10.1080/09669582.2018.1511721

Chapter 7


Sustainability in Tourism

After COVID–19: A Systematic Review

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ABSTRACT

The experts consider sustainability as one of the most noticeable trends during and after the pandemic. For that reason, this chapter seeks to deepen the weight that sustainability has acquired in the tourism sector from the beginning of the COVID-19 pandemic. To achieve this goal, a systematic bibliometric review on sustainability in tourism will be carried out. To carry out this analysis, the authors will search the words “sustainability + tourism + covid” in titles, keywords, and abstracts on Scopus from 2020 until June of 2021. Analysed manuscripts emphasize the role of sustainability in a sector hard hit by the COVID-19 pandemic that has led in changes in people touristic behaviour patterns. This chapter shows that a more sustainable awareness emerges from new touristic consumption trends and that companies that have adapted to these new trends are those that could be better positioned in the new context.

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INTRODUCTION

In 1987 the concept of Sustainable Development acquired international relevance with the publication of the Brundtland Report, also known as Our Common Future, where sustainable development was defined as development that meets the needs of the present without compromising the ability of future generations to meet their own needs (World Commission on Environment and Development, 1987). Since then, the concept of sustainability has been extended to different areas, including tourism. At first, some considered the concept of sustainable tourism as a type of innovative tourism. Nowadays, sustainable is no longer considered a type of tourism, but something inherent in any tourist practice and that consumers are increasingly valued, in parallel with the growth of the society concern for sustainability. It is possible to establish in the 60s the beginning of the academic concern on the negative effects of the tourism, when concepts as tourism carrying capacity begins to be widely applied. Gradually, these concepts are replaced by a more integrative concept as sustainable tourism. But it is not until the 80-90's that this concept is considered as part of the economic and political structures in tourism (Mowforth & Munt, 1998). Currently, sustainability can be linked to almost all types and scales of tourism activities and environments (Clarke, 1997).

This evolution of sustainability comes from a greater knowledge and concern about the impacts of tourism and environmental problems in general (Holden, 2003). The mass tourism of certain destinations gave rise to problems in the environment, and the future of these destinations was, and still is, in doubt. For example, in the case of Spain, the negative impacts became evident quite early in the mass destinations of the Mediterranean coast, where the urbanization to meet touristic demand has left a severely damaged landscape (García, 2017). During the 1980s, these changes also seemed to threaten the viability and image of this industry (Robinson, 1996). In the 21st century, there are more and more policies that consider tourism sustainability, based on the three pillars of a sustainable model: the economic, environmental and social (Svensson & Wagner, 2015). And under the most used definition of sustainable tourism: *Tourism that takes full account of its current and future economic, social, and environmental impacts, addressing the needs of visitors, the industry, the environment, and host communities* (World Tourism Organization (UNWTO), 2005). The current consumption of Western societies has already led to new forms of consumption that take this concept into account, such as the case of ecotourism (Saarinen, 2006). Tourists demand more individual, hybrid and environmentally conscious products (Hughes, 2004). Thus, these new trends and new alternative forms of consumption were strongly supported by the rhetoric of sustainability (Cohen, 2002). Despite the concept of sustainability is well established in contemporary society, some authors argue that the sustainable development model has largely failed to address social

and environmental challenges of the 21st century. According to Galvani et al. (2020) true sustainability will only occur when valued as part of the daily life taken for granted of people and cultures around the world. Therefore, would still be a great deal to come up with a truly sustainable and global model.

Paradoxically, in the frame of the health pandemic stemming from Covid-19, an unexpected event with lots of negative impacts worldwide, both health, economic, and especially social, is increasing human consciousness that could make humanity more capable of addressing global problems. Experts predict that after Covid-19 there will still be considerable diversity on the planet, and the pandemic will stimulate people, businesses, and governments to adopt new ways of thinking, behaving, and operating, accelerating sustainable development goals (Pan & Zhang, 2020; Tonne, 2021). The Covid-19 pandemic has caused a significant collapse of the human-earth system. Thus, the concept sustainability has taken on a new value, according to Kruglanski (2020) the dominant values of the past will be less supported and eventually abandoned as the new values emerging from the Covid-19 experience become more prominent, including sustainability. The experts consider sustainability as one of the most noticeable trends during and after the pandemic. Because of that, this chapter seeks to deepen the weight that sustainability has acquired in the tourism sector from the beginning of the pandemic in 2020. To achieve this goal, a review of the existing scientific literature published from the beginning of the pandemic on sustainability in tourism will be carried out. And, as an empirical part of the chapter, a bibliometric and content analysis of the papers published in Scopus database on this topic will be held. To carry out this analysis, authors will search the words “sustainability + tourism + covid” in titles, keywords, and abstracts on Scopus from 2020 until June of 2021 (Scopus, 2021). There are 134 documents obtained from the search, 47 of which belong to the year 2020, 85 to 2021, and 1 yet to be published by 2022 showing the relevance that the concept of sustainability is having in academic research during this period of pandemic. The article to be published in 2022 was removed before screening, thus a sample of 133 records has been used to carry out the analyses.

BACKGROUND

The world as we knew it has stopped turning (Higgins-Desbiolles, 2021); *it is clear that one era is passing* (Higgins-Desbiolles, 2020); *the Covid-19 pandemic event has caused a significant collapse of the human-earth system* (Lew et al., 2020); *The fall in the activity will probably be historic* (Duro et al., 2021); *Covid-19 pandemic hocked our world in a few months* (Sepúlveda-Vildósola et al., 2020). These are some of the harsh statements we can find in the scientific literature about the consequences

of the Covid-19 pandemic. But even researchers that claimed that the impact of the pandemic on the travel tourism industry was significantly underestimated (Škare et al., 2021), were unaware of the magnitude of the pandemic. Carried out their investigations based on the data available to them at the time. In this way, Škare et al., (2021) wrote their article in early 2020, when the pandemic had not shown its worst side, and used data from World Travel and Tourism Council (WTTC) that estimated that 75 million workers were at immediate job risk and calculated a potential Travel Tourism GDP loss in 2020 of up to US\$ 2.1 trillion. The latest estimates of WTTC, by the end of 2020, calculated over 197 million jobs and USD 5.5 trillion to be lost worldwide (WTTC, 2021). The United Nations Conference on Trade and Development (UNCTAD) and The World Tourism Organization (UNWTO) jointly presented a report in June 2021, with estimating that the crash in international tourism due to the coronavirus pandemic could cause a loss of more than \$4 trillion (UNWTO, 2021). One year before, on July 2020, UNCTAD estimated a cost for the global economy between \$1.2 trillion and \$3.3 trillion. The pandemic has such a suddenly and unexpected develop that was very difficult make realistic forecast (Romagosa, 2020). Any forecasts made at the beginning of 2020 was far removed from what the pandemic crisis would entail. A pandemic that has not only caused unprecedented economic loss around the world but has claimed millions of human lives. The latest data from September 2021 indicate that there are 4.7 million deaths and more than 229 million people infected (RTVE, 2021).

Covid-19 pandemic have imposed unprecedented restrictions on the movements and behaviour of their populations (Qiu et al., 2020), causing global lockdowns (Škare et al., 2021), self and mandatory quarantines (Gretzel et al., 2020), the imposition of social distances between people, use of masks, the closure of international borders in many countries (Duro et al., 2021), travel has been banned, social activities have been curtailed (Higgins-Desbiolles, 2020), and airplanes and other forms of transport grounded (Higgins-Desbiolles, 2021). Being a crisis of a much higher magnitude than previous crises (Higgins-Desbiolles, 2020) having incomparable consequences to tourism sector (Škare et al., 2021) with a fall in the activity that will probably be historic (Duro et al., 2021).

The pandemic has shaken the very foundations of capitalism and neoliberalism, the need to get out of the crisis with the support of the public system is something that has been clear from the beginning. Conventional policy measures may not be able to overcome this crisis (Qiu et al., 2020), and public-private collaboration has shown to be essential to the recovery (WTTC, 2021). Government interventions, social caring and networks have been the primary responses to this pandemic (Higgins-Desbiolles, 2020). Helping people who lose their income is a priority, as well continuing to provide public services (Škare et al., 2021). The European Commission designed the largest stimulus package ever financed in Europe with a

total of €2.018 trillion (European Commission, 2020) to help rebuild a post-Covid-19 Europe. The tourism sector is the most benefited, about one fifth of this stimulus package was intended for tourism sector (Ioannides & Gyimóthy, 2020). But there are some employees or businesses that may not even be entitled to governmental subsidies (Sigala, 2020), to find a social balance between equity, justice, and economy, it would be necessary government interventions to request that recipient companies fixed issues relating to resource and waste handling, labour exploitation and benefit redistribution (Ioannides & Gyimóthy, 2020).

During and after a crisis changes in lifestyle behaviours have been reported (Otegui Carles, 2021), but this pandemic has even changed scientific and editorial practices (Sepúlveda-Vildósola et al., 2020) in a very short time-lapse. Covid-19 pandemic has generated an unprecedented volume of publications (Torres-Salinas, 2020), there has been a rush in conducting researches (Soltani and Patini 2020), peer-reviewing, publishing, and sharing the latest findings (Moradi & Abdi, 2021). Researches have focused on: future deaths, infections and hospitalizations, peak and ending dates, the impact of social distancing, travel restrictions, lockdown and reopening (Luo, 2021), mental and physical health, or working conditions (Sigala, 2020). The rush of scientists to quickly understand, to explain and to seek for solutions; the great interest in extraordinary circumstances as a moment to reflect (Higgins-Desbiolles, 2021), and having more time available for research as well as academic activities (Reitinger et al., 2021) because of look-down could explain this growth. Others within the academy called for tourism academics to develop recovery strategies (Higgins-Desbiolles, 2021). There has been a marked increase in research in the field of tourism, as can be seen from the different impact indices. Thus, for example, it is possible to observe in Table 1 the CiteScore rank of Scopus (Scopus, 2021) the increase that has taken place in the rankings from 2018 to 2020 in the 10 journals with the highest ranking in Tourism, Leisure and Hospitality Management subject area. But, as can be observed in Table 2, this increase has been much more pronounced from 2019 to 2020, reaching increases of up to 52% in the CiteScore Journal of Travel and Tourism Marketing. And doubling some journals the percentage of growth compared to 2019. Thus, for example, the Journal of Service Management increased its CiteScore by 13% from 2018 to 2019, increasing that growth to 30% from 2019 to 2020. Only two journals have a percentage lower growth in 2020 compared to 2019, International Journal of Contemporary Hospitality Management and Journal of Hospitality Marketing and Management. With the estimated data for 2021 (updated as of 4 September) it seems clear that the CiteScore will continue to increase strongly. Due to a continuation of the trend of increase of the number of publications, the Covid-19 will most likely continue to draw the attention of scientists from all fields for many years to come. And because of the lapse of time

since the author finishes a publication until it is finally published. This will lead to many publications written in 2020 being published in 2021.

Table 1. Scopus CiteScore 2018-2020 in Tourism, Leisure and Hospitality Management subject area

Subjet area: Tourism, Leisure and Hospitality Management	SCOPUS		
	CiteScore 2020 <small>Citations 2017-2020/Documents 2017-2020</small>	CiteScore 2019 <small>Citations 2016-2019/Documents 2016-2019</small>	CiteScore 2018 <small>Citations 2015-2018/Documents 2015-2018</small>
Tourism Management	16.5	12.8	10.9
Journal of Travel Research	13.3	10.9	9.2
Journal of Service Management	10.0	7.7	6.8
Journal of Travel and Tourism Marketing	9.6	6.3	4.2
International Journal of Hospitality Management	9.4	8.0	7.1
International Journal of Contemporary Hospitality Management	9.3	7.2	5.2
Journal of Destination Marketing and Managemen	8.8	6.0	4.3
Current Issues in Tourism	8.6	7.5	6.8
Journal of Hospitality Marketing and Management	8.5	6.8	5.0
Journal of Sustainable Tourism	8.3	6.4	5.7

Table 2. Scopus CiteScore percentage difference and CiteScoreTracker 2021 in Tourism, Leisure and Hospitality Management subject area

Subjet area: Tourism, Leisure and Hospitality Management	SCOPUS		
	Difference CiteScore 2019-2020	Difference CiteScore 2018-2019	CiteScore 2021 <small>(Last updated on 04 September, 2021)</small>
Tourism Management	29%	17%	15.8
Journal of Travel Research	22%	18%	12.9
Journal of Service Management	30%	13%	13.2
Journal of Travel and Tourism Marketing	52%	50%	10.7
International Journal of Hospitality Management	18%	13%	10.2
International Journal of Contemporary Hospitality Management	29%	38%	9.7
Journal of Destination Marketing and Managemen	47%	40%	8.9
Current Issues in Tourism	15%	10%	8.9
Journal of Hospitality Marketing and Management	25%	36%	10.1
Journal of Sustainable Tourism	30%	12%	11.0

On the contrary, there has been a marked decrease in female scientific productivity compared to that of men, in all areas, widened the gender gap in science (Sáez, 2020). Confirming that the Covid-19 pandemic has aggravated gender inequalities and the lack of female empowerment (Araújo-Vila et al., 2021), specially because during confinement women had to take care of the household tasks and the care of relatives and dependents. The pandemic has had a negative impact on familiar life, and numerous studies have reported domestic violence issues (Abbas et al., 2021). And that is if this crisis is characterized by something, it is because it is not only an economic and environmental crisis, but a social crisis. Millions of people have lost their loved ones, have been isolated in their homes for months, revealing

and worsened inequalities (UN Women, 2021), worried, frightened (Sher, 2020), illusions and future were put on hold, millions of jobs and businesses has been lost. Pandemics adversely increase mental health issues (Abbas et al., 2021), and in this crisis people has been subjected to unprecedented stress that has even increased the number of suicides (Sher, 2020). Furthermore, infected individuals could also suffer social stigmatization (Abbas et al., 2021), especially at the beginning of the pandemic. And some societies, as the Chinese have experienced social stigma (Abbas et al., 2021). More specific impact in people's life comes from the inhabited urban centres. If before pandemic most literature documented the touristification and gentrification risks induced by Airbnb-style rentals, and the discontent and resistance of urban residents (Qiu et al., 2020). During pandemic, and especially during lockdowns and international borders closures, the lack of urban tourists has not only left Airbnb-style businesses inactive, but also all those businesses focused on this type of tourism that had replaced neighbourhood businesses for residents.

The Covid-19 pandemic have also put pressure on tourism education due to virtual learning (Sigala, 2020), training interruptions, unstable employment opportunities in the tourism business (Abbas et al., 2021), and the job expectation in an industry that probably never will look the same again (Edelheim, 2020). Information technology (IT) has solved some of these problems (Gretzel et al., 2020), especially with the multiple options the IT has offered to online teaching and education, as well as to maintain people contact and, even, virtual travelling.

However, the pandemic has shown a positive side, thanks to the reduction of global emissions and an immediate improvement in air quality (Ioannides & Gyimóthy, 2020). Many of the lessons from the pandemic can be applied to deal with climate change (Prideaux et al., 2020). Even more so considering that tourists' mobility could be transformed over the long-run (Ioannides & Gyimóthy, 2020), make new trends the "new-normal". Some of these new trends are relates with the perceived risk, tourists cancel their travel plans to avoid virus infection (Abbas et al., 2021). This may be mitigated by tourists' past experiences, their levels of familiarity, or their cultural orientations (Qiu et al., 2020), that could lead to a patriotic consumption (Ioannides & Gyimóthy, 2020); proximity (Duro et al., 2021); activities that do not require much mobility and car-based trips (Ioannides & Gyimóthy, 2020), both to avoid risk and to support domestic destinations. It can also be asserted that there has been a better recovery between: Rural enterprises, given its competitive factors: lower density, free spaces (Duro et al., 2021); collaborative enterprises (Ioannides & Gyimóthy, 2020); tourism social entrepreneurship that creates social value and solve social problems (Sigala, 2020); companies that offer ecotourism products or products based on the local natural and cultural heritage (Romagosa, 2020); and companies that have implemented takeaway operations, especially in restaurants. Even e-tourism has shown to be highly effective during pandemic: virtual visit to

museums; virtual experiences or exhibitions (Gretzel et al., 2020). All these trends could be more resilient to future pandemics, reduce overall emissions, and leads to a more sustainable tourism.

Governments must also learn from the lessons of the pandemic and fight with the same determination with which they have fought against the virus, in a difficult balance to save lives and to maintain the economy, against climate change (Prideaux et al., 2020). In the same way, mobility restrictions and controls have shown how it would be possible to regulate tourist flows according to certain sustainability standards—when it had often been argued that this was not possible (Romagosa, 2020).

While a process of forced deglobalization (Duro et al., 2021) was set in motion, with touristic demand falling to zero, international organizations, public administrations, social movements, and private sector have identified some actions to achieve recovery. One of the most common idea is *to* reinforce sustainability practices, working in partnership with local communities and accelerating sustainable agendas where possible (WTTC, 2021). UNWTO (2020) have called it “Sustainability as the new normal: Sustainability must no longer be a niche part of tourism but must be the new norm for every part of our sector “(UNWTO, 2020). UN Women has presented a new “Feminist plan to put gender equality, social justice, and sustainability at the centre of the recovery and transformation” (UN Women, 2021). On the other hand, most tourism industry leaders want to back to normal as soon as possible (Gössling et al., 2021). That leads to contemplate two scenarios of the future: Return to the normal unsustainable growth of the past (Prideaux et al., 2020), or doing things in a radically different way (Ioannides & Gyimóthy, 2020). The “eternal debate” on endless growth or limited growth has erupted with renewed vigour (Higgins-Desbiolles, 2021). In a sector that was thought unstoppable (Duro et al., 2021) in continuous growth, where the concern was over tourism (Higgins-Desbiolles, 2020), the pandemic has shown that strategies based on continued growth are exposed (Duro et al., 2021). Despite tourism sector is less of a necessity, though highly sensitive to crises (Chang et al., 2020), the tourism has a significant role in the economic growth and development plans (Higgins-Desbiolles, 2020), being one of the most important global employer, and the major GDP contributor for several countries (Sigala, 2020). So, is not the moment to get back to the “eternal debate”. It is the moment of transition (Higgins-Desbiolles, 2021), to reconsider tourism’s growth trajectory (Gössling et al., 2021), to move into a re-organization phase of innovation, creativity (Lew et al., 2020), and adaptive capabilities (Ioannides & Gyimóthy, 2020). Taking the opportunity to re-think tourism on different and more sustainable bases (Duro et al., 2021). Companies that have adapted to the new trends and have been loyal to the principles of sustainable tourism are those that could be better positioned in the new context (Romagosa, 2020).

MAIN FOCUS OF THE CHAPTER

Issues, Controversies, Problems

At a time of truly changing history and where any forecast loses its validity almost instantly, it seems of great interest to carry out a systematic bibliometric review. This systematic review will let to know the evolution that has had the academic research from the beginning of the pandemic caused by the Covid-19 in the field of tourism and how sustainability has been present in such research. A systematic bibliometric review it is an essential tool for summarizing evidence accurately and reliably (Liberati et al., 2009). On the other hand, authors have used the same technique in others researches showing to be a technique successfully applicable, and with easily understandable results. To our knowledge this is the first review about sustainability in the tourism sector after Covid-19, so this is a new systematic review. Following the PRISMA Statement (Page et al., 2021), the PRISMA 2020 checklist has been completed, and the flow diagram included in this article (Figure 1).

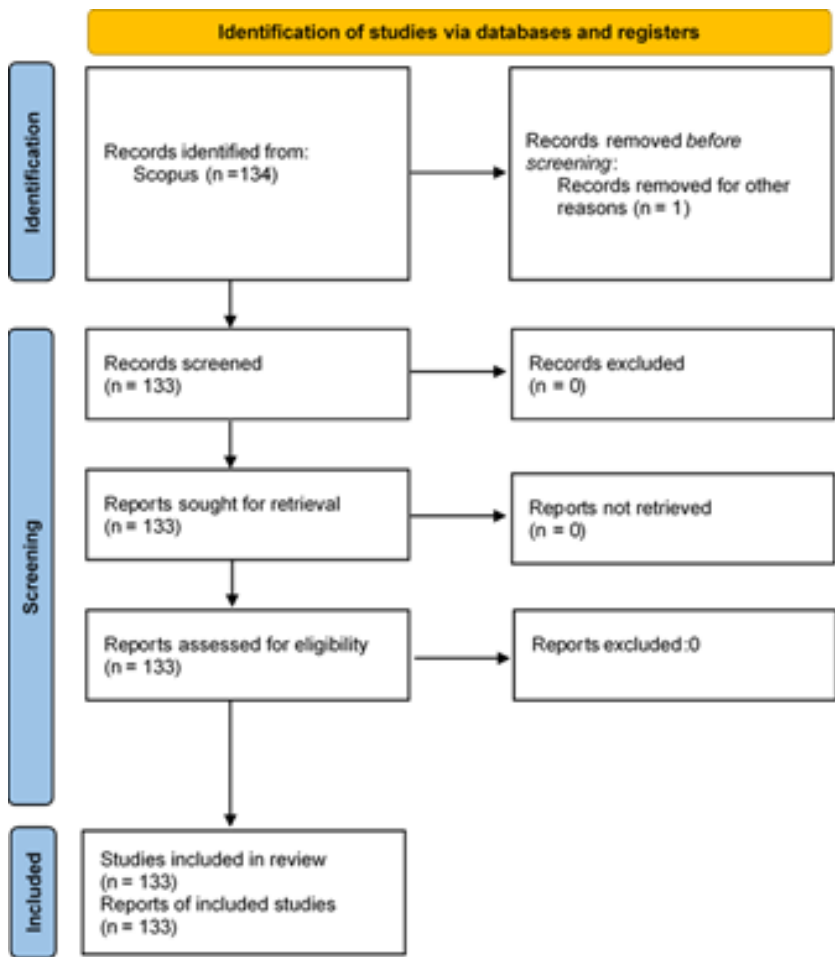
Methodology

This systematic review includes two main techniques: Evaluative methods, and relational methods (Benckendorff & Zehrer, 2013; Köseoglu et al., 2016). It has been decided to use these techniques because, as stated by Koseoglu, et al. (Köseoglu et al., 2016): “the bibliometric relational techniques explore relationships among the research fields, the emergence of new research themes and methods, or co-citation and co-authorship pattern” (p.182). The co-word structure is a content analysis technique which analyses the words frequency in a text and seeks to find patterns to build concepts in a certain area (Köseoglu et al., 2016; Ying & Xiao, 2012). The specific type of content analysis employed in the present work was categorical content analysis, which consists of dismembering the texts into units, or categories, according to pre-established criteria (Santos, 2012). According to Molinos et al. (2016) this kind of analysis is a powerful tool to detect key-themes in scientific articles.

The data collection procedures were carried out in June 2021, consisted of a search for work on sustainability after Covid-19 in the tourism sector, written in English and published in the Scopus database from 2020 until June 2021. The Scopus database was chosen as a data source because it was one with the largest set of citation data and high-quality abstracts of peer-reviewed literature on the web (Bosman et al., 2006). To filter the studies on the subject, the search was limited to works that contain “sustainability+tourism+covid” (STC) within their title, abstract and keywords. As it can be observed in the PRISMA 2020 flow diagram

(Figure 1) 134 records have been identified from Scopus, 47 of which belong to the year 2020, and 85 to 2021, and 1 yet to be published by 2022. The article to be published in 2022 was removed before screening, thus a sample of 133 records has been used to carry out the analyses. The bibliographic information of the articles collected was organized, classified, and summarized in an Excel spreadsheet. Then, word frequency analysis and analysis of key topics were applied to explore the contents and relationships between the research topic and its associated topics and methods. Word frequency analysis and content analysis method were used to quantify qualitative data (Schreier, 2012). For a better understanding of the data obtained, these have been presented with the support of various tables and figures, accompanied to each of them of their respective explanation.

Figure 1. PRISMA 2020 flow diagram for new systematic reviews



SOLUTIONS AND RECOMMENDATIONS

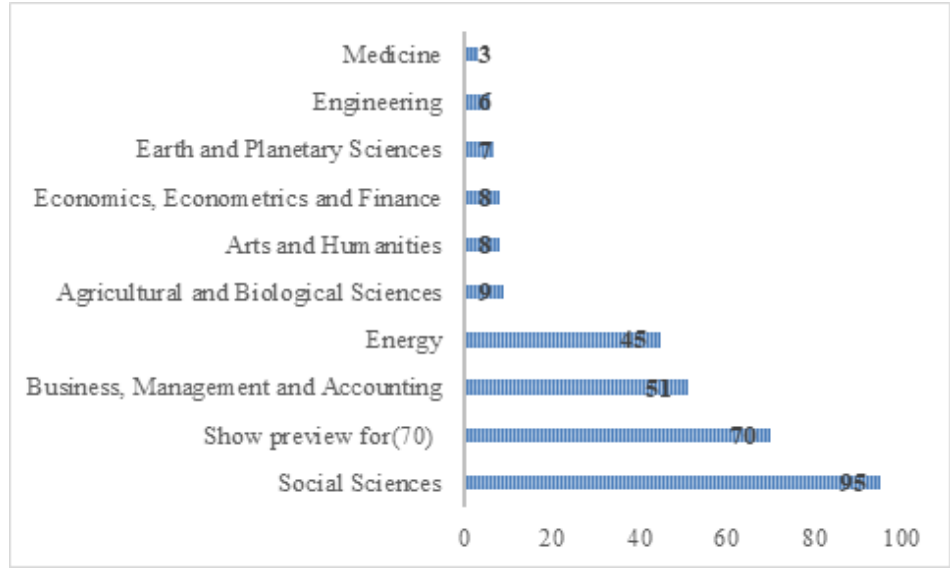
After proceeding with the above methodology, the following results have been obtained:

Productivity and Impact Metrics

Since the pandemic produced by Covid-19 began in 2020, the first publications made appear from that year, when 47 papers with the search terms (STC) were published. But it is the following year, in 2021, when it is possible to find the largest number of publications, with 85 papers published only until June 2021. Something that seems logical considering the time span that usually occurs from the beginning of an investigation until it is finally published.

In terms of journal productivity, Sustainability clearly has the highest number of publications (41), followed by Tourism Geography (8). Current Issues in Tourism International; Journal of Environmental Research and Public Health; Journal of Tourism Futures; and Worldwide Hospitality and Tourism Themes, have 3 works each. Regarding the thematic category of the journals in which most of the articles were published, as it can be observed in Figure 2, “Social Sciences” leads the ranking with 95 articles, followed by “Environmental Science” (70 articles), and Business, Management and Accounting (51).

Figure 2. Top subject categories of journals ordered by published articles on STC (at least 3 published papers)



The articles were also analyzed in terms of the geographic location of the research institutions to which their authors are associated. Figure 3 shows the main countries in terms of the number of articles published in STC. It is noteworthy that Spain has the best record in terms of publications, with 23 articles, the United States ranks in second place (22 publications). Italy and United Kingdom ranked third and fourth, with 14 and 13 publications respectively.

Figure 3. The most prolific countries in the field of STC



Finally, the sample was analyzed in terms of the most prolific authors. In this sense, not only the number of articles published by each author was considered, but also the number of citations received by each article and author, since it is a more accurate indicator of the impact factor of the authors and articles. As shown in Table 3, there are 12 most prolific authors, with 2 publications, standing out over the rest Hall, C.M. with 197 citations.

Table 3. Most prolific and influential authors on STC

Top 12 authors rank (n =168)		Performance of the authors STC papers				
Ranking	Author	Absolute frequency	%	Total citations	No. of first authorship papers	Publication year
1	Dastgerdi, A.S.	2	1.19	14	1	2020, 2021
2	De Luca, G.	2	1.19	14	1	2020, 2021
3	Francini, C.	2	1.19	14	0	2020, 2021
4	Galvani, A.	2	1.19	37	2	2020
5	Hall, C.M.	2	1.19	197	1	2020
6	Karagiannis, D.	2	1.19	11	2	2020, 2021
7	Lew, A.A.	2	1.19	37	0	2020
8	Perez, M.S.	2	1.19	37	0	2020
9	Peters, M.	2	1.19	0	0	2021
10	Pikkemaat, B.	2	1.19	0	0	2021
11	Salazar, N.B.	2	1.19	27	1	2020
12	Streimikiene, D.	2	1.19	12	2	2020, 2021

Word Frequency Analysis

The frequency of words was analysed first through word counts of the 133 titles, being a total of 1,857 words. The sample of abstracts included 28,237 words. Finally, a total of 1,422 keywords were counted, an average of 4.7 per article. In all three cases, articles, prepositions, and pronouns have been dispensed with for the analysis of these words. Table 4 summarizes the most common words in titles, abstracts, and keywords. As expected, “tourism”, “covid” and “sustainability/sustainable” top the ranking in all three cases, followed by “pandemic”, “development” and “impact”.

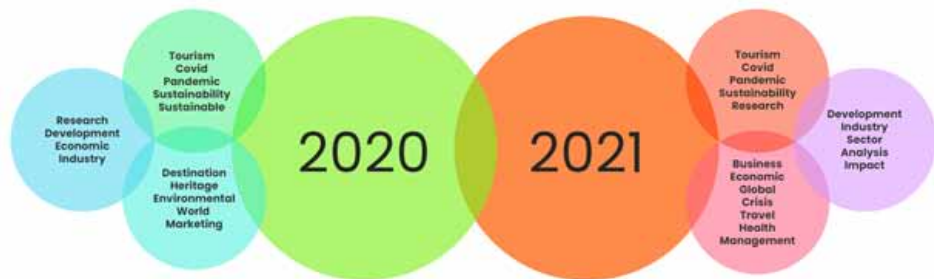
Table 4. Title/Abstract and keywords analysis STC

TOP 10 words on titles				TOP 15 words on abstracts				TOP 16 keywords			
N=1,857				N=28,237				N=1422			
Rank:	Variable Name:	Absolute Frequency:	%	Rank:	Variable Name:	Absolute Frequency:	Relative Frequency:	Rank:	Variable Name:	Absolute Frequency:	Relative Frequency:
1	Tourism	95	5.12	1	Tourism	554	1.96	1	Tourism	140	9.85
2	Covid	66	3.55	2	Covid	240	0.85	2	Covid	78	5.49
3	Sustainable	33	1.78	3	Pandemic	188	0.67	3	Sustainability	63	4.43
4	Pandemic	29	1.56	4	Sustainability	140	0.50	4	Sustainable	41	2.88
5	Sustainability	28	1.51	5	Research	114	0.40	5	Pandemic	24	1.69
6	Impact	12	0.65	6	Sustainable	112	0.40	6	Development	19	1.34
7	Heritage	11	0.59	7	Study	106	0.38	7	Management	15	1.05
8	Development	10	0.54	8	Development	98	0.35	8	Heritage	14	0.98
9	Cities	9	0.48	9	Industry	86	0.30	9	Crisis	11	0.77
9	Industry	9	0.48	9	Economic	68	0.24	9	Social	10	0.70
10	Future	8	0.43	10	Impact	65	0.23	10	Resilience	10	0.70

Key Theme Analysis

Being a recent research topic, it is being decided to carry out an analysis differentiating 2020 (year of emergence of the pandemic) from 2021. A total of 48 papers have been published during 2020, a figure that has increased by 79% in 2021, with 87 papers published. After analysing separately: the titles, keywords and abstracts of both years, there are no significant differences in the study topics addressed. Thus, in both years, terms such as tourism, Covid, pandemic or sustainability are key. In 2021, when more papers appeared, the field of research is somewhat expanded, towards more economic, management, travel and health issues (Figure 4).

Figure 4. Key theme timeline 2020-2021



To delve more deeply into the topics studied, it is decided to carry out a content analysis of the works of the most prolific authors (Table 5). The articles analysed emphasizes the role of sustainability in a time of greater vulnerability, in the face

of a global health pandemic. Previous aspects such as over tourism or sustainable well-being become more aware during the last 2 years, when tourists have shown changes in their behaviour patterns. A more sustainable awareness emerges, with years of work ahead, as well as a resilient response from governments, destinations, and businesses. Tourism is a sector with great weight in the economy of many countries and this is evident in several of the articles analysed, being necessary to adopt measures that allow their survival during this situation. Also, the image of the destination and the tranquillity that is transmitted to tourists strongly influences their choice.

Table 5. Content analysis of articles by the most prolific authors

Title	Authors	Theme
Reforming housing policies for the sustainability of historic cities in the post-covid time: Insights from the atlas world heritage	Dastgerdi, A.S., De Luca, G., Francini, C.	<ul style="list-style-type: none"> ● Housing policies during Covid-19 ● Affordable housing ● Historical cities
Sustainable cultural heritage planning and management of over tourism in art cities: Lessons from atlas world heritage	De Luca, G., Dastgerdi, A.S., Francini, C., Liberatore, G.	<ul style="list-style-type: none"> ● Over tourism ● Cultural heritage ● Pre-Covid-19
New visions for sustainability during a pandemic towards sustainable wellbeing in a changing planet	Galvani, A., Perez, M.S., Lew, A.A.	<ul style="list-style-type: none"> ● Sustainability during the pandemic ● Sustainable welfare ● Changes following Covid-19
Covid-19 is expanding global consciousness and the sustainability of travel and tourism	Galvani, A., Lew, A.A., Perez, M.S.	<ul style="list-style-type: none"> ● Influence of Covid-19 on human consciousness ● Sustainable awareness in travel and tourism
Pandemics, transformations and tourism: be careful what you wish for	Hall, C.M., Scott, D., Gössling, S.	<ul style="list-style-type: none"> ● Impact of Covid-19 on tourism ● Responsiveness (governments, industry, and consumers) ● Reorientation of tourism
Reflections and discussions: tourism matters in the new normal post Covid-19	Brouder, P., Teoh, S., Salazar, N.B., (...), Hall, C.M., Clausen, H.B.	<ul style="list-style-type: none"> ● Importance of tourism during covid-19
The role of sustainable restaurant practices in city branding: The case of Athens	Karagiannis, D., Andrinis, M.	<ul style="list-style-type: none"> ● Restaurant practices in the choice of the tourist ● Sustainable practice during Covid-19
Sustainable wine tourism development: Case studies from the Greek Region of Peloponnese	Karagiannis, D., Metaxas, T.	<ul style="list-style-type: none"> ● Relationship between tourism and sustainability ● Sustainability in the wine industry
Media discourses about a super spreader destination: How mismanagement of Covid-19 triggers debates about sustainability and geopolitics	Mayer, M., Bichler, B.F., Pikkemaat, B., Peters, M.	<ul style="list-style-type: none"> ● Sports destinations during covid-19 ● Image of the destination ● Sustainability
Exploring the role of tourists: Responsible behavior triggered by the covid-19 pandemic	Eichelberger, S., Heigl, M., Peters, M., Pikkemaat, B.	<ul style="list-style-type: none"> ● Responsible tourism ● Role of tourists in tourism

FUTURE RESEARCH DIRECTIONS

Main limitation of this study is the delimitation of the work to be analysed through the selected database, Scopus. Although this is one of the most complete bases with the largest number of scientific and academic publications, there may be other works not indexed in this database that have been ignored. As a second limitation, mention the selected words for the filtering of works. The most significant words have been chosen for this study are “*sustainability + tourism + covid*”, and the search has been extended to titles, keywords and abstracts, but there may be works linked to the topic that do not explicitly use these words. Based on these two limitations, they are proposed as future research lines, first, research that expands the number of papers analysed using other databases in addition to Scopus, for example, Web of Science. Also expand searches using various combinations of filtering words. The concept of sustainability is very transversal, based on three dimensions: economic, social, and environmental. Published articles need not necessarily include the word sustainable or sustainability. It may include, for example, gender equality, responsible consumption, reduced inequalities, etc. and those articles would also be referring to sustainability.

Another very interesting line of research would be to analyse how the research on this field has continued to evolve, until the end of the pandemic. Then analyse those statements that were correct and those that deviated from reality, and how these statements were changing throughout the pandemic, even for the same author. Although many of the statements made during this period of pandemic could be wrong, researchers are learning and improving models and methods, to make more accurate and useful predictions (Luo, 2021). This will allow to improve the management of possible future crises like this one, caused by an infectious disease. We all hope it will not happen again, but will inevitably occur (Chumakov et al., 2021) having emerged infectious diseases as the main risk to tourism (Qiu et al., 2020).

CONCLUSION

The bibliometric analysis carried out shows that most of the publications related to STC indexed in Scopus have been published in *Sustainability* with 41 publications, followed by *Tourism Geography* with 8. Regarding the thematic category of the journals in which most of the articles were published, “Social Sciences” leads the ranking with 95 articles, followed by “Environmental Science” with 70. In terms of the geographic location of the research institutions to which their authors are associated, most of the research institutions are from Spain, with 23 published articles, institutions from United States ranks in second place with 22 publications.

There are 12 authors with more than one published article, standing out over the rest Hall, C.M. with 197 citations. The most common words in titles, abstracts, and keywords are: “tourism”, “covid” and “sustainability/sustainable”, followed by “pandemic”, “development” and “impact”. As expected, in 2021, the field of research is somewhat expanded, towards more economic, management, travel, and health issues. Whereas in the analysis of manuscript published before 2021, the environmental dimension of sustainability was taken more into account, from 2021 there is a greater focus on the economic and social dimensions. This is understandable due to the extremely negative influence that the pandemic has had on those two dimensions. The economic impact in general, but even more in tourism has been tremendous, and consequently the social impact too.

Published articles of the 12 most prolific authors are deeply analyses, all of them analysed emphasizes the role of sustainability in a time of greater vulnerability which is consistent with the renewed vigour of the “eternal debate” on endless growth or limited growth presented in the background of this chapter. As well as the previous concerns such as over tourism or sustainable well-being that have emerged stronger during the last 2 years, when tourists have shown changes in their behaviour patterns. On the analysed manuscripts there are references to the response from governments, destinations, and businesses. Responses and measures totally necessary in this pandemic, to assure the survival of employees and business, especially in the touristic sector. For being a sector hard hit by this pandemic, and a sector with great weight in the economy of many countries. This is evident in several of the articles analysed and in the background of this chapter. Also, the image of the destination that is transmitted to tourists strongly influences their choice. This is related with the risk perceptions analysed in the background, which could lead to a permanent tourists’ mobility transformation: support domestic destinations; proximity; activities that do not require much mobility; car-based trips; rural, collaborative, and social tourism; takeaway practices in restaurants; ecotourism and products based on the local natural and cultural heritage. Even e-tourism has shown to be highly effective during pandemic. All these trends could be more resilient to future pandemics, reduce overall emissions, and leads to a more sustainable tourism. Companies that have adapted to the new trends and have been loyal to the principles of sustainable tourism are those that could be better positioned in the new context. Analysed manuscripts included these trends in their researches, as well as the impact in people’s life induced by Airbnb-style rentals is presented.

However, despite the importance set in the background, there is a lack of interest in tourism education in the analysed manuscripts, as well as a deeply focus on the governments future implications to deal with climate change. But the pandemic is not over, there are many consequences that still need to be analyzed, draw lessons that this pandemic should leave us, and the possible future lines of action to be taken

by governments, businesses, and citizens. On the other hand, the period between the finishing of an article until the definitive publication can cause that many articles already written that focus on topics other than those of the articles analysed in this chapter, are not yet published.

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KEY TERMS AND DEFINITIONS

COVID-19 Pandemic: It is a pandemic originated by the SARS-CoV-2 virus that causes the Covid-19 disease. The Covid-19 pandemic was originated in Wuhan (China), at the end of 2019, expanding to the rest of the world in a very short time. SARS-CoV-2 virus is a type of virus highly infectious and contagious, with a great speed of spread. This speed of spread caused the collapse of the health systems of multiple countries during 2020, because is a type of virus for which, as of September 2021, no cure has been found. But for which different vaccines have been created in less than a year since the emergence of the virus. These vaccines do not exempt from infection, but they reduce the virulence of the health effects caused by the virus, lowering the chances of hospital admission and/or death. The pandemic caused the house confinement of millions of people in many countries, self and mandatory quarantines, the closure of international borders, the ban of travel and social activities, the imposition of social distances between people, and/or the use of masks. Has been a crisis of a much higher magnitude than previous crises, having incomparable consequences to the economy and a fall in the activity that will probably be historic. In addition of countless economic losses, the pandemic has impacted in the day to day of millions of people. Has led to more than 4.7 million deaths and more than 229 million people infected.

Gentrification: It is a process mainly related to tourism by which the neighbourhoods of large cities have been transformed. The houses that previously belonged to mostly old and lower-middle class people have been bought by investors and companies. These dwellings have been transformed into offices and workplaces, or into houses for touristic use. With this the number of homes for rent or sale for individuals has been decreasing and the price increasing, making it possible to buy or rent in these neighbourhoods only for middle-upper class people. As a result, the neighbourhoods have been modified, the old neighbourhood shops intended to supply the former residents have been disappearing, and the streets have been filled with tourists who in many cases have caused problems to the residents who still live there. New businesses have emerged for these tourists, and for the workers of the workplaces established in these neighbourhoods. The problem of gentrification has been exacerbated by the pandemic caused by the Covid-19, as these holiday homes have been left empty due to travel restrictions. Like the houses that were transformed into offices and workplaces, by an increase in telework, also in the wake of the pandemic. All this has turned old neighbourhoods of residents into inhabited urban centres.

New Normal: It is an expression of recent use that has emerged in the wake of the Covid-19 pandemic. Its use goes beyond informal contexts, as many governments, and even international organizations, as the World Health Organization or The Europol,

are making use of this term. It has been used since the mandatory confinement of 2020 that occurred in many countries as a result of the Covid-19 pandemic began to be lifted. It was a way of naming what was going to be the new normal in people's lives once those confinements were over. This expression was meant to explain to people that life as we knew it before was not going to be the same. Thereafter, protocols had to be followed that would change the day-to-day. For example, the obligation of distance between people; temporary restrictions on mobility; mandatory use of masks; restrictions on the maximum number of people allowed in meetings, restaurants, establishments... In September 2021 many of these restrictions are still active, despite the fact that a significant percentage of the population is vaccinated, especially in Europe. The citizens seem to have assumed this expression as something no longer temporary, since it is more than likely that many things will not return to the way they were before the pandemic and that what we are living now is really the new and permanent normality.

PRISMA 2020: The Preferred Reporting Items for Systematic reviews and Meta-Analyses statement, was published first in 2009 and has been updated in 2020. Is a tool to support systematic reviewers that helps to report why the review was done, what the authors did, and what they found. Includes a 27-item checklist, an expanded checklist, and flow diagrams. It is freely accessible on the web <http://www.prisma-statement.org/>. Key documents are the checklist; the flow diagram; the statement; and the document with explanations to elaborate the report. The 27-item checklist includes recommendations for each item. There are four flow diagrams available depending on whether the review is original or an updated one. And depending on whether the review included searches of databases and registers only or included searches of databases, registers, and other sources.

Scopus: It is a free abstract and citation database of peer-reviewed literature, electronically accessible. Scopus allows to search authors and sources (scientific journals, books, and conference proceedings), as well as source metrics scores. Authors can be searched by author last name; author first name; affiliation, and by ORCID number. Sources can be searched by subject area; title; publisher, and by ISSN. In Scopus these source metrics scores are called CiteScore. These metrics scores measures, compares and ranks the quality and the impact of the published scientific journals articles. To perform the metric of each journal, Scopus calculates each year the citations of the last 4 years and divide into the published documents of the same last 4 years. For example, to calculate 2021 CiteScore, the mathematical operations to be performed would be: Citations from 2018 to 2021/Documents from 2018 to 2021.

Sustainability Tourism: In 1987 the concept of Sustainable Development acquired international relevance with the publication of the Brundtland Report, also known as Our Common Future, where sustainable development was defined as

development that meets the needs of the present without compromising the ability of future generations to meet their own needs. Since then, the concept of sustainability has been extended to different areas, including tourism. At first, some considered the concept of sustainable tourism as a type of innovative tourism. Nowadays, sustainable is no longer considered a type of tourism, but something inherent in any tourist practice and that consumers are increasingly valued. There are many definitions of sustainable tourism, one of the most popular and broadly accepted definition of sustainable tourism is that given by Carbone, in the book *Making Tourism More Sustainable: Sustainable Tourism is Tourism that takes full account of its current and future economic, social and environmental impacts, addressing the needs of visitors, the industry, the environment and host communities.* This definition is complemented by the twelve aims that address economic, social, and environmental impacts in a sustainable tourism plan. These aims are: Economic viability, local prosperity, employment quality, social equity, visitor fulfilment, local control, community well-being, cultural richness, physical integrity, biological diversity, resource efficiency, and environmental purity

Systematic Review: Is an analytic review using quantitative and qualitative analytical methods on the scientific literature in a given field of knowledge. Its main objective is to summarize the secondary sources available accurately and reliably. There are some protocols to conduct a systematic review that can be follow, as PRISMA2020. As well as many techniques and automatic tools and software. The usual steps to conduct a systematic review are: Raise a research question; make a preliminary search; chose searching databases and search terms; establish exclusion and inclusion criteria; report the number of selected manuscripts; download and screen the selected manuscripts; extract the information (most of systematic review limited the analysis to title, abstract and keywords, but it can be extended to the entire manuscript); apply quantitative and qualitative methods of analysis; write, revise and submitted the manuscript.

Chapter 8

COVID-19 and Policy Responses to Tourism Entrepreneurship: A Literature Review

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ABSTRACT

In this study, the field of tourism entrepreneurship was approached from the perspectives of COVID-19 and government responses. Government supports as policy responses are able to induce positive effects on entrepreneurship, so many countries have developed strategies for tourism initiatives in order to mitigate the adverse effects of the pandemic. Since the tourism sector and tourism entrepreneurship have been deeply affected by the virus, there have been numerous studies conducted on the subject. Accordingly, this study aims to understand the research focusing on the reflection of policy responses to COVID-19 for tourism entrepreneurs by reviewing and analyzing the literature. Based on available studies, emerging research topics were synthesized, and some prominent issues were presented and discussed. Although the research results have shown that the studies are primarily concerned with the effect of the crisis, studies that offer suggestions on policy responses are promising.

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INTRODUCTION

Covid-19 is a virus that was initially not expected to be so effective and spread rapidly (Ozbay et al., 2021, p. 1). World Health Organization was notified about the cases in Wuhan City on 31 December 2019 (World Health Organization, 2020, p. 1). Shortage in health strategies and policies globally caused widespread infection of Covid-19 (Arbulú et al., 2021, p. 1). Recently, various estimates have been made about how long it would take. Even at the beginning of the pandemic, some studies were carried out on its potential effects and possible scenarios that it may present (Bausch et al., 2021, p. 467). However, the long-term after effects of the virus have not been sufficiently explored yet (Moreno-Luna et al., 2021, p. 1; Portuguese Castro & Gómez Zermeño, 2020, p. 1; Ratten, 2020c, p. 12). In line with the effect it creates, COVID-19 has become a prominent research topic and studied in different fields since researchers could not remain indifferent to this rapid change and transformation. Mainly, its effects on various sectors have been analyzed. Tourism is an observably affected sector since it requires social interaction and travel (Ratten, 2020b, p. 506, 2021, p. 96). Therefore, despite the measures taken, tourism business have been affected by the crisis (Anup, 2021, p. 99).

Covid-19 has brought out the “new normal” - a lifestyle change (Ratten, 2020b, p. 504) - to daily life, and face to face interactions and traveling procedures have become more demanding, or large human groups have been restricted (Liñán & Jaén, 2020, p. 2). Covid-19 has caused several precautions or restrictions, such as complete or partial lockdowns, social distancing, distance learning, restricting crowded social groups and events, etc. (Gössling et al., 2021, p. 2). In addition, Covid-19 was responded by closing non-core business activities (Cowling et al., 2020, p. 593).

Fear of Covid-19 has led to uncertainty and chaos (Uğur & Akbıyık, 2020, p. 2), and it was characterized as “*a game changer*” (Higgins-Desbiolles, 2021, p. 551) which is “*sudden, uncertain, and volatile*” (Zhang et al., 2021, p. 3). With Covid-19, the countries of the world found themselves in a crisis. Studies on this virus have been conducted from different countries and regions, such as Spain (Moreno-Luna et al., 2021; Rodríguez-Antón & Alonso-Almeida, 2020), Australia (Pham et al., 2021), South Asia (Upadhaya et al., 2020), India (Chaudhary et al., 2020), England (Ahrens & Ferry, 2020), Europe (Williams, 2020), Vietnam (Quang et al., 2020), Ghana (Dayour et al., 2020), Nepal (Anup, 2021; Khanal, 2020), and Croatia (Payne et al., 2021). It also can be assumed that this geographic variety attests to its widespread effect.

A crisis is commonly defined as an “*extreme, unexpected or unpredictable event*” that needs a response from establishments (Doern et al., 2019, p. 401). Nevertheless, the crisis can be an opportunity to enhance the resilience, ability to control, gain experiences, and collaboration (Portuguez Castro & Gómez Zermeño, 2020, p.

19). Crises and opportunities are significant concepts in the entrepreneurship field since entrepreneurship is more necessary in crisis conditions (Ratten, 2020c). Due to its competitive advantage, creativity and new ideas are influential in coping with the Covid-19 crisis (Ratten, 2020b, p. 509). Therefore, it is better to re-consider entrepreneurship in connection with the consequences and impact the degree of Covid-19 (Ratten, 2020c, p. 12).

Policy responses and supports are essential to entrepreneurship. In this line, recently, governments have paid particular attention to entrepreneurial supports and applied policies in order to nurture entrepreneurship (Minniti, 2008). Since the tourism sector and tourism entrepreneurship were deeply affected by the virus, many studies were carried out on the topic. In this respect, this study aims to understand the reflection of policy responses in the literature. Firstly, the background is presented, and the methodology is explained. Then after reviewing the research on policy responses to tourism entrepreneurs, solutions and recommendations, future research directions, and conclusion sections are given, respectively.

BACKGROUND

Covid-19 is regarded as chaos (Thukral, 2021, p. 153) and one of the humanitarian disasters that affect the supply and demand side of economic systems (Manolova et al., 2020, p. 482; OECD, 2020a, p. 3). According to Liñán & Jaén (2020, p. 2), changes in the opportunities may be observed due to Covid-19. In addition, the effect of Covid-19 on entrepreneurship may be on the demand and supply side. In this context, obstacles such as changes in the purchasing intentions of the buyers and the inability to access the necessary resources for entrepreneurial activities can be observed (Liñán & Jaén, 2020, p. 2). For this reason, during Covid-19, entrepreneurs are needed to benefit from the entrepreneurship ecosystem and be more dynamic and innovative (Ratten, 2020a, p. 629).

Covid-19's impact on tourism is incomparably more effective than other pandemics (Ozbay et al., 2021, p. 1; Škare et al., 2021, p. 2). In this direction, with the decrease in household income, consumer demand is expected to change negatively and, for entrepreneurs, it may be considered "additional barriers" (Liñán & Jaén, 2020, pp. 2–3). Therefore, during Covid-19, researchers have extensively concentrated on the implications of it (Duarte Alonso et al., 2020; Hoque et al., 2020; Jiang & Wen, 2020; Khanal, 2020; Moreno-Luna et al., 2021; Nhamo et al., 2020; Ozbay et al., 2021; Pham et al., 2021; Ratten, 2020a; Rodríguez-Antón & Alonso-Almeida, 2020; Sharma et al., 2021; Williams, 2020). Most studies examining the tourism impacts of Covid-19 have assessed its regional effects (Uğur & Akbıyık, 2020, p. 4). Entrepreneurs' way of living and working characteristics have also changed

according to the virus (Ratten, 2020b, p. 504). Accordingly, in some researches, entrepreneurship and Covid-19 were studied together, especially from the aspect of how Covid-19 affects entrepreneurship (Ratten, 2020b), entrepreneurs' life (Nummela et al., 2020), and the influence of entrepreneurs' traits (Khan et al., 2021). Some researchers primarily focused on Covid-19 and entrepreneurship. For example, Ratten (2020a, 2020b, 2020c, 2021) has mainly and recently examined Covid-19 and entrepreneurship together in her studies.

Covid-19 has affected both the supply and demand sides of tourism (Uğur & Akbıyık, 2020, p. 2). The effects of the crisis have been adverse because they have prevented international mobility and negatively affected disposable income (Rodríguez-Antón & Alonso-Almeida, 2020, p. 14). Accordingly, in their study, Duarte Alonso et al. (2020, p. 1) found out that major concerns of the participants were related to the uncertainty and financial impact of pandemic.

Indeed, as in other sectors, tourism has been affected from Covid-19 from different aspects of its value chain (i.e., transportation, food and beverage, accommodation, laundry, events, international and domestic tourism) (Gössling et al., 2021, p. 2). Various stakeholders of the tourism industry (e.g., Government, guests, employees, suppliers) have been affected by the prolonged crisis of Covid-19 (Ratten, 2021, p. 97). For this reason, Covid-19 has given permanent losses in tourism as the tourism supply could not be sold on time (Gössling et al., 2021, p. 2). In addition, there has been a significant decline in revenues from the tourism sector (Uğur & Akbıyık, 2020, p. 2). Since tourism is mainly based on intense social interaction, it was affected significantly (Behsudi, 2020, p. 37). Uğur and Akbıyık (2020, p. 1) studied travellers' reactions during the pandemic period by using the text mining method and revealed that people started to cancel their travels with the spread of the pandemic news. Furthermore, it was found out that travel insurance was one of the most emphasized topics. However, the effect was not one-way. Farzanegan et al. (2021, p. 687) examined the relationship between international tourism mobility and Covid-19 by approaching the subject from a different point of view. Accordingly, the regression and correlation analyses were conducted for deaths and global tourism movements. It was observed that the number of cases and deaths increased as inbound and outbound tourism movements increased. As it can be understood from the changes in the tourism industry, Covid-19 means effect, which is damaging and long-lasting for the sector (Škare et al., 2021, p. 13). Therefore, the situation of the tourism sector was characterized as "tourism in flight mode" (Pardo & Ladeiras, 2020), a "test" (Duarte Alonso et al., 2020, p. 1), and "forced hibernation" (Bausch et al., 2021, p. 467).

Jiang and Wen (2020, p. 2563) investigated the effect of Covid-19 on hotel marketing and management by reviewing the literature. They themed the studies in the literature and uncovered three themes: artificial intelligence and robotics, hygiene

and cleanliness, health and healthcare. This research is essential in giving an insight into the direction of research related to the sector. Covid-19 has been researched together with different types of tourism. For example, in the study conducted by Nepal (2020), Covid-19 was examined in relation to adventure travel. In another study, religious and sporting tourism were analyzed (Nhamo et al., 2020, pp. 225–251). During the pandemic, domestic travel has gained special significance (Arbulú et al., 2021, p. 2). Domestic tourism and travel bubbles were seen as a possible way-out for the tourism crisis caused by Covid-19 (Helble & Fink, 2020, p. 1).

MAIN FOCUS OF THE CHAPTER

Issues, Controversies, Problems

Concerning sustainability and competitiveness in the hospitality industry under the circumstances of Covid-19, this study has attempted to provide a look at the studies concerning Covid-19 policy responses and tourism entrepreneurship. In this respect, it is aimed to understand the reflection of policy responses in the literature, so specific topics have been attempted to reveal.

Methodology

This research is methodologically a review study. Considering the keywords of Covid-19, policy responses, and tourism entrepreneurship, research on different regions that can be accessed through Google Academic was evaluated. Thus, it is aimed to examine, review, and analyze the studies that deal with Covid-19, Government supports, and tourism entrepreneurship carried out in different countries and by various authors. In addition, it is aimed to reveal the issues, problems, and trends mentioned in the studies on the subject matter.

Some of the research on policy response and tourism is listed in Table 1. Contributions of scholars are cohesive, and conducted studies were on different countries and regions, and primarily published in 2021.

Table 1. Studies on policy response and tourism

Study	Author	Country
Evaluating governmental responses to Covid-19 and the implications for tourism industry	(Kinnunen et al., 2020)	15 European countries
Government commitment to tourism and hospitality sector during COVID-19 pandemic	(Allaberganov et al., 2021)	Uzbekistan
Policy Responses to Critical Issues for the Digital Transformation of Tourism SMEs: Evidence from Greece	(Dionysopoulou & Tsakopoulou, 2021)	Greece
Does the size of the tourism sector influence the economic policy response to the COVID-19 pandemic?	(Khalid et al., 2021)	Used the data from 136 countries
Policy Response to the Tourism Crisis during the COVID-19 Pandemic: A Meta Policy Analysis of Select Countries	(Pradeep N & Khan, 2021)	Countries selected according to ideologies
A content analysis for Government's and hotels' response to COVID-19 pandemic in Egypt	(Salem et al., 2021)	Egypt
What is the policy focus for tourism recovery after the outbreak of COVID-19? A co-word analysis	(Shao et al., 2021)	China

REVIEW OF THE RESEARCH ON POLICY RESPONSES TO TOURISM ENTREPRENEURSHIP

In order to eliminate the negative results of Covid-19 restrictions, governmental interventions have become a remedy for the entrepreneurial ecosystem (Thukral, 2021, p. 153). In this regard, urgent and comprehensive measures have been applied for varied sectors and the tourism sector in several countries or regions (Arbulú et al., 2021, p. 1). In order to lessen the negative consequences of the pandemic, new economic stimulus packages were introduced (Khalid et al., 2021, p. 1). Some destinations welcomed tourists from “lower-risk” countries (Behsudi, 2020, p. 39). In addition, due to Covid-19, an urgent response is needed from different facets of society, such as leaders, scientists, and governments (Ratten, 2020b, pp. 506–507). This need is significant since the collaboration between enterprises, institutions, and governments can help to overcome the crisis caused by the virus (Ratten, 2020c, p. 12). Although the entrepreneurship activities were affected by the pandemic, especially at the initial times of Covid-19, a recovery is expected with quick support provided by institutions or the environment (Liñán & Jaén, 2020, p. 1). As indicated by Portuguese Castro and Gómez Zermelo (2020, p. 2), studies in the related literature emphasize that reinforcing business establishments facilitates overcoming crises.

Partial or complete lockdowns were observed due to the lack of treatment (Thukral, 2021, p. 153), and certain source redundancies (i.e., tourism establishments and employees) were observed due to policy interventions (Bausch et al., 2021, p. 468).

During the Covid-19 crisis, the size of the restrictions has created an obstacle for the tourism activities of countries. Kinnunen et al. (2020, pp. 588–591) examined 15 European countries and detected that Sweden is the country having the least restrictive policy measures. Which is why there has been a limited decline in the tourism industry of Sweden along with partly Denmark. The findings of this study can be presented as an example of the possible effects of restrictive policies on tourism.

The lockdowns have a risk potential, especially for SMEs, by causing a running out of money (Cowling et al., 2020, p. 594). In this line, most studies examining Covid-19 and entrepreneurship together focus on SMEs, which are the riskiest business groups during lockdown periods (Cowling et al., 2020, p. 593). SMEs can take advantage of deservedly allocated Government supports, and they can benefit in terms of residual life, job protection, and earnings (Belghitar et al., 2021, p. 1). Small tourism businesses need government support as new sanitation practices require adequate infrastructure and budgets (Sobaih et al., 2021, p. 2). Therefore, the tourism sector and governments should coordinate especially with small establishments and specifically consider impressionable destinations (OECD, 2020b, p. 2).

To revitalize the sector in post-Covid-19, the government response is also needed to build resilience in the sector (Sharma et al., 2021, p. 1). Kuščer et al. (2021, p. 7) analyzed resilience building in crisis management under three phases: response, recovery, and restart. The first two phases (response and recovery) include steps towards governmental policies. In this context, government responsibilities are included in the first phase, while governmental interventions are included in the second. Governmental responsibility is evaluated under “*tourism consideration*”, “*policies for tourism*”, and “*governmental communication*”. The governmental intervention offered in the second phase is considered under “*provision of resources*”, “*financial support*”, and “*implementation of policies*” (Kuščer et al., 2021, p. 7). Similarly, Khanal (2020, pp. 87–89) grouped his tourism policy recommendations into the stages of survival, revival, and post-corona, as well as defined responsible stakeholders. UNWTO (2020a, p. 3) states that governments have replied “quickly and strongly” and augmented their support in the progress of time. Governments’ efforts to improve the tourism economies were; lifting travel restrictions, enhancing travelers’ perceptions, preparing improvement plans to revive tourism, and supporting innovation and investments (OECD, 2020b, p. 2). Government supports are significant to boost entrepreneurs’ behavioral changes and aid revenue generation, so it is recommended to offer such support, especially for online new ventures (Cowling et al., 2020, p. 602). So, “general economy stimulus packages” have become a critical response during the crisis (OECD, 2020b, p. 20; UNWTO, 2020a, p. 3).

Entrepreneurial institutions support innovation which needs creativity and is a “function” of entrepreneurship (Grigg, 1994). An entrepreneurial approach is required in order to overcome this crisis since entrepreneurship is needed to create and adopt

new applications in accordance with the needs (Ratten, 2020b, p. 504). Therefore, this approach was tried to utilize by governments as a response to Covid-19 (Ratten, 2021, p. 91). As stated by Behsudi (2020), it is foreseen that tourism-dependent economies will be affected by the virus crisis more than other economies. Due to Covid-19, some countries whose economies depend on tourism have focused on different sectors instead of tourism. For example, an increase in tuna exports has been observed in Seychelles. Additionally, government expenditures have been employed to create jobs in non-tourism sectors such as agriculture and infrastructure development in Barbados (Behsudi, 2020, pp. 37–39).

Government support has been one of the prominent issues during the pandemic. Reactions and remedy solutions of governments were varied (Ratten, 2021, p. 96). In order to understand the themes related to Covid-19 and tourism, Chen et al. (2020) analyzed the news in the Chinese media with content analysis and created themes. Government support is one of these themes. Assaf and Scuderi (2020, pp. 732–733) gave insight into the tourism sector from the perspective of recovery. They recommended some government measures such as loans or non-refundable subsidies, funds for promotion, facilitating visa regulations, allowing regulations to be made by local governments, COVID-19 tax, preventing predatory investors. Governments provided tax decreases or welfare payments during Covid-19 (Ratten, 2021, p. 96) and tax delays were one of the most utilized support packages in the tourism sector (Nhamo et al., 2020, p. 353). Moreover, to eliminate the harmful effects of closures, governments have provided short-term supports to employees and establishments (Williams, 2020, p. 86) since governments' supports to employees are essential to minimize the adverse short-term effects of crisis (Ertaş et al., 2021, p. 12). For example, in Turkey, the Government has supported the tourism sector with the “unpaid leave strategy” (Ertaş et al., 2021, p. 12).

The number of studies discussing entrepreneurship and crisis issues together has increased in recent years (Doern et al., 2019, p. 401). In their research, Wut et al. (2021, p. 1) spanned the articles between 1985-2020 and revealed that “health related crisis (including Covid-19)” was one of the biggest trends. In such studies, authors have proposed some strategies. According to Ahrens and Ferry (2020, p. 816), “tourism tax” is one of the suggestions for a new source of “revenue funding”. In addition, due to Covid-19, suggestions were made for new tourism products and destination plans (Pardo & Ladeiras, 2020, p. 371). Government-sponsored loans are seen as necessary for the sector (Yeh, 2021, p. 188). However, according to Paaso et al. (2021, p. 20), entrepreneurs' attitudes may be unenthusiastic if the support package is debt-based.

The influence and efforts of international organizations on government policies cannot be ignored. OECD (2021, p. 2) unearthed 15 lessons for policies on SMEs and entrepreneurship. Some of these lessons were as follows: convenience in support

delivery, giving importance to innovative entrepreneurship, considering vulnerable groups, including women and minority entrepreneurs, supporting freelancers, avoiding over-indebtedness by analyzing “equity, quasi-equity and other non-debt support”, “emergency liquidity support measures”, allowing the “processes of creative destruction”, reflecting “the circumstances and perspectives of SMEs and entrepreneurs”, “digitalisation of SMEs and new firms”, improving “the resilience of SMEs, start-ups and scale-ups”, and “multi-level governance mechanisms”. In another report, OECD (2020c, p. 10) presented related policy implications as follows: sustainable tourism, domestic tourism, decline in the demand and consumption due to the decrease in traveller confidence, change in trends, measures on safety and hygiene, structural change in tourism supply, skill shortages, reduced investments, digitalization, and lastly reactive and flexible tourism policy. UNWTO (2020b) declared particular policy suggestions for countries. Yet, it is also essential to understand how these recommendations were applied. For this purpose, Collins-Kreiner and Ram (2020) analyzed national tourism strategies and revealed that only 8% of UNWTO (2020b) suggestions were implemented (primarily by Italy). In addition, they reported that Covid-19 exit strategies are short-termed and contain local solutions. Additionally, UNWTO prepared a report on countries’ support of tourism recovery in 2020, analyzed 220 countries and states, and found that 167 of them implemented specific measures. One hundred forty-four responded to the crisis with fiscal and monetary policies. One hundred of them, however, adopted jobs and training-centered policies. It was seen that fiscal and monetary measures are commonly used for tourism recovery. Other policies are jobs and training, market intelligence, public-private partnerships, restarting tourism, and promoting domestic tourism (UNWTO, 2020a, p. 6). As stated in the study of Khalid et al. (2021, p. 1), countries’ governments with larger tourism sectors have provided a larger stimulus package.

Policy measure is one of the factors to construct resilience, so in this regard, the topics surrounding the Covid-19 crisis are uncertainty, opportunity, and resilience in the empirical entrepreneurship literature (Kuckertz & Brändle, 2021, pp. 14–15). Therefore, “resilience” has become another popular research topic during pandemic (Ahrens & Ferry, 2020; Portuguese Castro & Gómez Zermelo, 2020; Sharma et al., 2021; Upadhaya et al., 2020). Resilience has been studied together with different topics and tourism (Sharma et al., 2021). In the research carried out by Sobaih et al. (2021, p. 1), it was understood that restaurateurs show more resilience than hoteliers.

Additionally, in the related literature, policies have been used as data sources to analyze some topics such as societal impact (Bornmann et al., 2016), policy focus (Shao et al., 2021), policy responses (Upadhaya et al., 2020), and the effect of Covid-19 (Chaudhary et al., 2020). Different methods have been studied for revealing offered policies. For instance, Derrick et al. (2014) analyzed the reflected

and referred meaning of “impact” in policy documents using VOSviewer. Wu et al. (2021) performed a bibliometric analysis in order to reveal the patterns of China’s policies on Covid-19. Differently, Yang and Han (2021) conducted an industry-level analysis and used the text mining method to understand the business response. Anup (2021) conducted national-level research by analyzing secondary sources such as articles and governmental press releases. As stated by Shao et al. (2021, p. 903), the effectiveness of policies is needed to be identified. According to Ratten (2020c, p. 12), since the consequences of the virus is unknown, exploratory and inventive methods are required in order to reach the data. For example, Yeh (2021, p. 190) conducted an inductive study since the virus is evolving and mostly unknown. Lastly, Ratten (2021, p. 91) emphasizes that studies should be concentrated on the policy implications, entrepreneurship, and management due to the fact that Covid-19 is still continuing.

Some of the suggestions for Covid-19 policies are as follows: Long- and short-term needs should be supported in balance (Ratten & Jones, 2021, p. 7). Governments are to increase the confidence of potential tourists and boost innovation as well as investments (Helble & Fink, 2020, p. 1). Sustainability is able to augment competitiveness (Ertac & Cankan, 2021, pp. 1–2), and United Nations (2020, p. 26) sees the Covid-19 crisis as an opportunity to rethink the greener and sustainable tourism sector. Collaboration between stakeholders, open communication, and information transparency were seen as crucial factors (Yeh, 2021, p. 193). Problems appearing after crises are not always economical, so actions or regulations are also required to lessen the severe mental effects of such crises (Portuguez Castro & Gómez Zermeño, 2020, p. 2).

SOLUTIONS AND RECOMMENDATIONS

Although the results of the research have shown that the studies are mainly concerned with the effect part of the crisis, the existence of studies that offer suggestions on policy responses is promising. There has been so much research in the field of social sciences, but the number of studies that examine the effect is more than those that examine recovery. Therefore, it seems that the solution to the situation is challenging.

In addition, most of the research is conducted at different levels such as national, firm-level, and individual (entrepreneurs). It can be said that policy recommendations regarding the sector in academic research are limited. In the literature, the process is described as an “era” (Moreno-Luna et al., 2021, p. 18), and this word has been popularly used in the headings of academic studies. The number of studies prepared on policy response and tourism entrepreneurship is not adequate, so a systematic review is hard to accomplish. However, scientific studies are essential for understanding

the extent to which policies contribute to the sector and developing new proposals for the sector.

As can be understood from the flow of the relevant literature presented, government policies are undoubtedly effective; yet, the contribution of domestic tourists to tourism should not be ignored. Entrepreneurs of SMEs, which are highly vulnerable and less resilient (OECD, 2020a, p. 3), should also be considered. Excessive and unfair pricing to meet profits must be brought under control. Environmental, economic, and social policies should be regulated, keeping in mind that tourism is not an end but a means. In such crisis periods, social and third-age tourism should be supported so that disadvantaged individuals' mental and physical health status can be augmented.

Additionally, the impact of Covid-19 should not be considered one-sided -only from the demand side-, but supply and demand sides were both affected. The issue of under-capacity was observed in the supply side, and employees could not be found due to lockdowns. However, on the demand side, there were dramatic declines (OECD, 2020a, p. 3). As observed in the study of Belghitar et al. (2021, p. 1), governmental support can positively affect job protection. During the Covid-19 crisis, some hotels protected their staff, but some only could hire management staff. Some other hotels were closed entirely. Therefore, it can be said that the employment policies of the hotels differ according to their resilience. In these troubled circumstances, governmental supports are needed to be allocated deservedly (Belghitar et al., 2021, p. 1). Some major topics were defined related to policies. Especially, domestic tourism has been seen as an exit of crisis. For example, Moreno-Luna et al. (2021, p. 17) stated that domestic tourism could be a hope for Spain's resilience.

Additionally, it is necessary not to look only at the economic aspect of the crisis and not to evaluate it as unfavourable entirely. The beneficial effects of the Covid-19 should be considered, especially for ecological sustainability, which can be viewed as an opportunity during the crisis (Ioannides & Gyimóthy, 2020, p. 630).

FUTURE RESEARCH DIRECTIONS

During this deep crisis, the route of tourism research has changed, widespread research phenomena such as over-tourism dropped back temporarily, specific research models had to be changed, face-to-face research was hanged off, and new policy suggestions were sought by destinations, sector, and policymakers (Bausch et al., 2021, p. 468). Despite the emerging policies, the effect is mostly unavoidable. Therefore, the industry is in a circumstance that changes are inevitable. Destinations that had been on the agenda with over-tourism for the last few years, nowadays, have to make more efforts to promote and reassure tourists. Considering the increasing population and travel activities in the world, it is quite possible to observe similar

types of disease or viral contaminations in the future. Therefore, today's circumstances have the potential to affect the direction of future studies.

The Covid-19 process can be considered a traumatic experience for the society, so as stated by Portuguese Castro and Gómez Zermelo (2020, p. 2), not only the economic aspect of the crisis should be addressed. Future research can focus on tourism employees since tourism workers have been unemployed for a long time. It is thought that studies on mental states and related suggestions can be beneficial for both employees and entrepreneurs. In order to contribute to the regulation of more effective policies, it may be helpful to increase the quantity and quality of research on the amount and scope of governmental supports or policies as the results of government policies and supports have differed and the effectiveness of these results have not been adequately researched yet (Minniti, 2008).

CONCLUSION

It is observed that studies have been mainly concentrated on the effect of Covid-19 on the tourism sector. Since entrepreneurs have been one of the volatile parts of the crisis, policy responses carry importance. A comprehensive analysis of the literature was conducted on Covid-19 and policy responses to tourism entrepreneurship. The rapidly increasing international tourist arrivals, which are recently observed, are promising because government supports can be effective to a certain extent. It is thought that this study will be helpful in terms of reflecting the academic view on the subject. Academic studies are essential tools for imaging and evaluating real-life practices and bringing out new perspectives. As a limitation of this study, it is understood that there is a need to understand the effectiveness of implemented policies (Minniti, 2008).

For this reason, studies prepared by obtaining the data directly from entrepreneurs gain prominence. Understanding the current state of tourism entrepreneurs who benefited from policy supports, examining whether these policies have a positive response in the sector and whether these policies meet the expectations in the sector will be valuable in terms of understanding the efficiency of the policies and revitalizing the tourism sector. The limited number of studies on policies for tourism entrepreneurship during the Covid-19 era is another limitation for this research. Related studies can be divided into periods as Covid-19 outbreak, boost, and post-Covid studies. Considering the flow of relevant research, it can be argued that through the first and second phases, studies were carried out in the direction of uncertainty (perceptions, future predictions, crisis management, etc.) and mainly on the effects of the crisis in the last phase. Besides, it can be worthwhile to judge not

only the economic aspects of the crisis but also sociologic and psychologic support should better have discoursed.

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KEY TERMS AND DEFINITIONS

COVID-19: A rapidly contagious epidemic that has affected human life and many different sectors, especially the health sector, since the end of 2019. It has also had negative impacts on many commercial areas such as tourism.

COVID-19 Policy Response: The policy implications built by governments as a response to the COVID-19 crisis.

Entrepreneurship: Initiating and sustaining the businesses by undertaking the potential risks caused by possible crises, mistakes, or other risks arising from challenging conditions.

Literature Review: Analyzing and synthesizing the related literature on a specific area.

Policy: Regulations prepared by governments.


Policy Responses: Supports and regulations provided by governments in situations such as crises.

Tourism Entrepreneurship: Creating and sustaining businesses in the tourism sector by taking risks.

Chapter 9

Crisis Management Modus and Sustainability in Touristic Destinations: Lessons From COVID-19

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ABSTRACT

This study aims to point out what measures were adopted at the local level to face the pandemic caused by COVID-19. The challenge of the current context lies in the pressures from the trade-off between the reopening of economic activities of a municipality in which tourism is the only economic activity and the recommendations for isolation and social distancing, except essential services. Utilizing documentary and content analysis, this study enabled the authors to consider the locus defined in the case study as a municipality of atomized governance, prioritizing economic aspects to the detriment of socio-environmental and socio-cultural aspects in the constituent phases of the crisis management modus now conferred and (re)adapted. Moreover, sustainable planning that proposes and harmonizes the recovery of the local tourism industry with the precepts of sustainability advocated by the United Nations was absent, given the impacts caused by COVID-19 in the post-pandemic scenario.

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INTRODUCTION

Due to the global recession caused by the new Coronavirus (Covid-19), initially identified in China in December 2019 (Flaxman et al., 2020), the world is experiencing the worst economic crisis since World War II (World Bank, 2020). In the context of tourism, the World Tourism Organization (WTO) has stated that international tourism has dropped by 72% and could reach 75%, which represents a loss of more than 1 billion tourists, equivalent to US\$ 1.1 trillion. It highlights an estimated drop in global GDP of more than US\$ 2 trillion. In addition, unemployment may reach 100 to 120 million workers (UNWTO, 2020a). The UNWTO recognizes that low tourist confidence and countermeasures to the pandemic caused by Covid-19 made 2020 “the worst year ever recorded in the history of tourism” (UNWTO, 2020b: 1).

In countries considered to be inducers and promoters of staycations and international tourism, such impacts have caused devastating effects on tourist destinations, especially in municipalities where tourism is the only economic activity (Niestadt, 2020). Consequently, tourism governance must have crisis management aligned with public planning that proves sustainable, confronting the current pandemic and recovering from its effects in the post-pandemic scenario. This argument reiterates the need to stimulate public policies that engage social actors (public management, private sector, and local civil community) in convergence with the socio-economic, socio-cultural, socio-environmental, ethical, and political spheres.

Crisis management is understood, specifically in tourism, as the process of effectively managing public planning, which is inherent to tourism governance. This governance is fomented and managed by public managers and stakeholders, executing action plans before crisis of all sizes and magnitudes.

Social isolation measures, closure of non-essential activities, especially the tourist trade, cancellation and postponement of trips, suspension of events, and sanitary barriers have become a reality in the life of tourist destinations over much of the planet during the Covid-19 pandemic, leading to the paralysis of the entire tourist industry.

However, on the one hand, there is the economic appeal for reopening and relaxing borders; and on the other hand, the health agencies’ guidelines for maintaining social distancing and the suspension of non-essential economic activities. One of the examples of trade pressure to reopen economic activities in Brazil were the lawsuits filed by businesses in large cities demanding more flexibility (Diogo, 2020). Another example is the public outcries of business people trying to open their businesses against sanitary measures instated by the municipal and state authorities during the pandemic’s peak in May 2020 (Sobreira, 2020). There were also protests by shop owners, business people, and tourism businesses (Mota, 2020). However, the WHO, the Brazilian Health Ministry, and other health departments throughout the

country continued to recommend social distancing measures and closure of borders (for tourism or not) and non-essential activities (Aquino et al., 2020; Brasil, 2020d; Farias, 2020).

Moreover, few studies in the specialized literature empirically cover such a scenario (Emmendoerfer et al., 2021) and the measures adopted by tourist destinations to face epidemiological crises with crisis management and sustainable public planning during and after the pandemic.

In this sense, this study seeks to answer the following guiding question: what measures were adopted to cope with the pandemic caused by Covid-19 in an exclusive tourist economy, keeping in mind the conflict between the pressure to reopen economic activities early and social distancing? To answer this question, the central objective is to highlight the involvement of local tourism governance in the implementation of actions to address the epidemiological crisis, considering the suspension period of its main activities and how tourism development planning has occurred for the post-pandemic scenario.

Two key elements are essential to achieve the proposed objective: the objects of analysis and execution of this study: sustainability and the (re)adaptation of a crisis management modus (Gladu, 2003) at the local level. This proposal is considered innovative because it analyses the pandemic scenario, applying the crisis management *modus*, re-signified for a tourism-only municipality.

For the case study, the municipality of Tiradentes, located in the state of Minas Gerais (MG), Brazil, was chosen because, besides getting the maximum award (concept A) from the Ministry of Tourism (MTur) in 2017-2019, on a scale of A to E (cf. Brazil, MTur, 2019), it was among the four tourism municipalities of Minas Gerais in the '65 Inducer Destinations in Brazil' national policy (cf. Brazil, MTur, 2015). Among them, Tiradentes (MG) is the municipality whose tourism industry is its primary (and only) economic activity (SENAC, 2020).

SUSTAINABLE PUBLIC PLANNING AND CRISIS MANAGEMENT IN THE TOURISM INDUSTRY

In the context of tourism, sustainable planning precedes the occurrence of foreseeable phenomena, serving as a guide for activities concerning government authorities, prioritizing, in addition to the socio-economic dimension, the socio-cultural and socio-environmental aspects (Inskeep, 1993; Ruschmann, 1997). In an epidemiological crisis like the one now, public planning may be impacted by not previously establishing risk management. In this way, economic, social, cultural, and environmental aspects tend to affect residents due to the depredations of socio-

cultural patrimony and job losses, and tourists, mainly due to closing borders and the impossibility of reaching these places.

Public planning is a deliberate and inseparable subcategory of governance since this type of democratic and participatory management presupposes the inclusion of civil society and public and private actors in the formulation, implementation, oversight, and guidance of public policies (Dallabrida, 2016; Ginesta & San Eugenio, 2021; Matteucci, Nawijn & Zumbusch, 2021).

The public sector, the private sector, and civil society agents are a triad of representatives capable of creating sustainability by allocating residents to decision-making processes and partnerships and responsibly exercising their roles in the tourism governance network. Sustainability is a recurrent and present term in discussions and studies about planning and governance in tourism (Escobedo, Jiménez & Nechar, 2021; Ginesta & San Eugenio, 2021; Mediotte, 2020).

Precisely at the global level, the term sustainable has been highlighted and promoted by the United Nations (UN, 2016), aiming to ensure rights, duties, and opportunities based on equality and equity, in addition to conserving inputs from the development and (re)transformation of territories. In this sense, the 2030 Agenda conceived in 2015 stands out, bringing together 17 Sustainable Development Goals (SDGs) (Figure 1) and 169 goals established among 193 countries committed to improving citizen life quality, especially families in vulnerable socio-economic situations.

Figure 1. Sustainable Development Goals (SDG): 2030 Agenda
Source: United Nations (2019:1).



Sustainable public planning is directly linked to anticipating the outbreak of crises and emergencies. For the public sector, tourism crisis management requires action and organized government leaders and stakeholders to react to phenomena through planning focusing on sustainability. Despite being a limited and still-emerging field of study (Paraskevas, Altinay, McLane & Cooper, 2013), crisis management is a dynamic process inseparable from stakeholder coordination and collaboration and must be well articulated and responsive, concerning the action and role of the actors involved. Crisis refers to a condition in which problems “do not necessarily pose a serious threat to human life or property”, and the consequences can be predicted (Gladu, 2003: 4).

A crisis requires planning that covers the prevention and proposed treatment of the phenomenon that has arisen, whether in the local, municipal, institutional, political, or health context, since there are several possibilities: environmental disasters, epidemiological outbreaks, accidents, terrorism, and cyber-attacks. Moreover, it is assumed that governance is composed at the institutional, local, state, and national levels by plural representatives and experts from various fields of knowledge (Gladu, 2003).

When there is no crisis management focusing on public planning and sustainability, even the most straightforward and most secondary effective actions are not enough to contain the panic of new diseases, their origins, transmissibilities, and treatments, especially when cross-border partnerships are absent and there are misunderstandings by governments, even the best-intentioned ones, when fighting and coping with health crises (Paraskevas et al., 2013).

Crisis management in Public Service (Gladu, 2003) involves four phases of actions:

1. **Mitigation:** The Mitigation phase considers actions that are necessary for the reduction of the effects caused by the crisis, including backtracking to similar phenomena that occurred previously, in order to analyze the action plans to minimize the impacts, as well as the dispatch of experts for each context.
2. **Preparation:** The Preparation phase is the moment when the planning will be implemented, that is, an “operational plan” (Gladu, 2003: 10) focusing on training the subjects according to the roles assigned to them, administrative procedures, leadership group that will commission the other members, logistics for the acquisition of computer and communication equipment, technical support team, among others. Given the organization of the necessary preparatory actions, this is one of the most time-consuming phases, because “the plans need to be tested periodically and the response team and its support personnel need to receive appropriate training” (Gladu, 2003: 11).
3. **Response:** The Response phase is the applicability of the preparation phase, where all the plans laid out will finally be activated and executed. Therefore, the

response phase requires the preparation of the committee that will manage their team. The leaders of the committee instruct the other members of their roles, guiding the communication team to disseminate and update the information to the media.

4. **Recovery:** Finally, the Recovery phase, which is advisory in nature, verifies the impacts caused by the crisis after it's officially over and what constructs can be deduced from the experiences, inducing new planning and constant contact with the media and partner organizations.

Paraskevas et al. (2013) state that crises are potentialized by administrative incompetency, that is, the inability of the responsible managers to minimize the crisis and their inability to learn from previous experiences. These lessons could be perceived depending on the priorities and levels of planning efficiency, reviewing, and omission of failures.

METHODS

This is a case study of the municipality of Tiradentes, in the state of Minas Gerais (MG), Brazil. Considering the current context of this study, a descriptive analysis was also used to complement the procedures adopted (Stanley, 2014) since it is believed that investigations with the aid of this perspective enable a closer observation of the empirically identified reality, conjugated to the epistemological conception between the theoretical dimension with the inductive process (Minayo, 2011; Triviños, 1987). From the Literature Review, the following assumptions were made:

1. The pressures of the tourist trade are an ingredient in reopening economic activities of tourist destinations in Brazil in the midst of a pandemic;
2. Local tourism governance fosters sustainable public planning measures for tourism development during and after the pandemic. Hypothetically, based on the crisis management *modus*, re-signified for this study to tourism destinations in the pandemic scenario (Figure 2), the following propositions were constructed for each phase:
 - a. **Mitigation** - measures are taken aimed at reducing the negative effects caused by a crisis;
 - b. **Preparation** – measures are taken to prepare for effective crisis responses;
 - c. **Response** – measures are taken to deal with the consequences during the period of the actual crisis;
 - d. **Recovery** – Measures are planned for the resumption of tourism aiming at actions and reflections on the post-pandemic scenario.

Figure 2. Framing tourist destinations in the COVID-19 pandemic scenario

Source: Adapted from Mediotte et al. (2021).

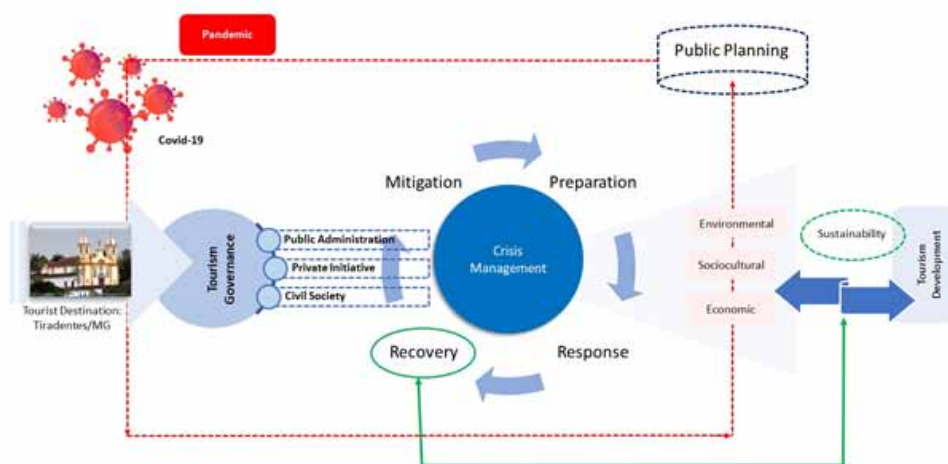


Figure 2 shows the outline of this study considering the arrival of Covid-19 at tourist destinations, demanding actions from tourism governance, considering the involvement of public management and stakeholders. In this sense, crisis management is necessary to reduce the social, socio-cultural, and environmental impacts, when it is properly structured. Thus, tourism sustainability is not compromised.

This study is also characterized by documentary research. For this analysis, the authors approach the term document as advocated by Bowen (2009), Sá-Silva, Almeida, and Guindani (2009), and Yamaoka (2009), as all material of expressive digital extension, used for data collection and analysis such as social media and networks, Facebook, Twitter, Youtube, WhatsApp, Blogs, Magazines, and Electronic Newspapers. Public documents such as Epidemiological Reports (11), Municipal Decrees (MDs) (25), State Plans (3), and public comments (102) on Tiradentes's (MG) City Hall Facebook Page were used in this study.

The time frame of this research is from March to December 2020. Exceptionally, to verify the spread of Covid-19 in the municipality under study, the authors also analyzed the data from the local epidemiological report until January 14, 2021 because it is part of the same 'end of the year' (2020-2021), given the 14-day 'quarantine' period stipulated by health agencies (PAHO, 2020; WHO, 2020). In order to be more accurate about the dissemination of Covid-19 and the measures to address the epidemiological crisis, in-depth interviews were conducted with a semi-structured script with representatives of the main public and private segments and the civil community of Tiradentes, between July and August 2020. Thus, the interviews were conducted by phone and WhatsApp because of the pandemic.

Table 1. Research participants

RP No.	Acting Agency (AA)	Representativeness and Usual Occupation	Interview Duration
1	Municipal Executive Power	Political actor + Businessman	00: 32: 14
1	Municipal Health Department	Public Servant	00: 09: 42
1	Covid-19 Steering Committee	Public Servant	00: 36: 42
1	Municipal Department of Tourism, Culture, Sport and Leisure	Public Servant	00: 37: 40
1	City Council	Political actor + Businessman	03: 35: 00
1	Municipal Council of Tourism (COMTUR)	Executive Board of COMTUR + Merchant	01: 26: 34
1	Municipal Council for Urban Development (COMDUR)	COMDUR Executive Board + Public Servant	00: 56: 56
1	Tiradentes Entrepreneurs Association (ASSET)	Merchant	00: 36: 38
1	Alto da Torre Residents Association (AMAT)	AMAT Executive Board	00: 34: 49
1	Municipal Finance Department	Public Servant	00: 25: 29
Total: 10 Research Participants (RP)		Governance: Public Management (8) – Private Initiative (4) – Civil Community (1)	Average time: 55 minutes

Source: Adapted from Mediotte et al. (2021).

Since the process of identifying and defining research participants required a certain degree of judgment, this study is justified as an intentional non-probabilistic sample (Pardal & Correia, 1995). Therefore, 10 social actors were selected, invited, and interviewed, consisting of the public authorities and local stakeholders (non-public actors: private sector and civil society) (Table 1).

Table 1 shows that there are actors who play a role in the public management of the municipality, while also being businessmen and/or merchants. Thus, based on this sample, it is believed that the perspectives of the research participants can be observed, including the conflicting ones, in terms of representativeness and habitual occupation.

For the transcriptions, the software Voicemeeter 1.0 was used with the help of the page <https://dictation.io/speech>, where the texts originated. That said, Thematic Content Analysis was used (cf. Bardin, 2014) to understand and interpret the data obtained, identifying the relationships between social actors and the literature, as well as approaching the socio-cultural reality perceived by those responsible for and dependent on tourism in Tiradentes. Furthermore, through Content Analysis, it was

possible to study and analyze contrasts and similarities of the data collected, using the software IRaMuTeQ 0.7, in relation to the general *corpus* of the interviews.

The municipality of Tiradentes (MG) was chosen as the research location. Located in the Campo das Vertentes region, southeast of the state of Minas Gerais, its geographical position is in the Inconfidentes Trail Tourist Region, composed of 22 municipalities (Brazil, MTur, 2020b).

Figure 3. Geographic Localization of Tiradentes (MG)

Source: Adapted from Mediotte et al. (2021), based on internet images.



The dynamism of Tiradente's (MG) tourist trade is exclusively directed to the landscape, cultural, architectural, natural, and religious scenery. Above all, the national and international events promoted in the city stand out. The architectonic and urbanistic setting of Tiradentes (MG) was protected in 1938 by the *Instituto do Patrimônio Histórico e Artístico Nacional* (IPHAN - Institute of National Artistic and Historic Patrimony) and has been kept almost intact since the XVIII century (IPHAN, 2020). The Brazilian Institute of Geography and Statistics (IBGE) states that Tiradentes (MG) has an estimated population of 8,072 inhabitants and the GDP of the municipality is R\$ 162,717,460.00 (IBGE, 2018, 2020). It is worth noting that the local events calendar has 64 types of annual tourist events and, in the peak tourist season, the municipality usually receives approximately 40,000 people (Mediotte, 2020).

RESULTS ANALYSIS AND DISCUSSION

Preliminarily, it should be noted that, as shown in Table 2, humanity has witnessed at least 7 health crises caused by viruses in the last 20 years, which could roughly be an average of 1 pandemic/epidemic every 3 years. In this sense, it should be customary for the agents of tourist destinations to reflect on the rationality or intentionality of their actions regarding sustainable local development, given that the tourism industry is dynamic and seasonal.

Table 2. Pandemics/Epidemics in the 21st Century

Disease	Type	Virus	Affected Continents	Most Affected Countries/Regions	Major Impact
SARS	Epidemic	SARS-CoV (Coronavirus)	Asia, Europe, Africa and (North) America	China, Singapore, Hong Kong, Thailand, Taiwan, Vietnam and Canada	2002
BIRD FLU	Epidemic	H5N1	Asia, Europe, Africa and (North) America	South Korea, China, Thailand, Vietnam, Japan, Cambodia, Laos, Indonesia and Malaysia	2003
SWINE FLU	Pandemic	H1N1	(North, Central, South) America, Europe and Oceania	United States, Mexico, Canada, Chile, Australia	2009
EBOLA	Epidemic	Ebolavirus	Africa	Guinea, Liberia, Sierra Leone and Nigeria	2014
ZIKA	Epidemic	Zika Virus	South America, Africa and Oceania	Brazil, Colombia, El Salvador and Cape Verde	2015
MERS	Epidemic	SARS-CoV (Coronavirus)	Asia, Europe, Africa and (North) America	Saudi Arabia, UAE, Qatar, Oman, Jordan, Kuwait and Yemen	2015
COVID-19	Pandemic	SARS-CoV-2 (new Coronavirus)	Asia, Europe, (North, Central, South) America, Africa and Oceania	United States, India, Brazil, Russia, United Kingdom, France, Spain, Italy...	2020

Source: Extracted from Mediotte et al. (2021), based on Croda et al. (2020), Johns Hopkins University (2020), Werneck and Carvalho (2020) and Wilder-Smith, 2006.

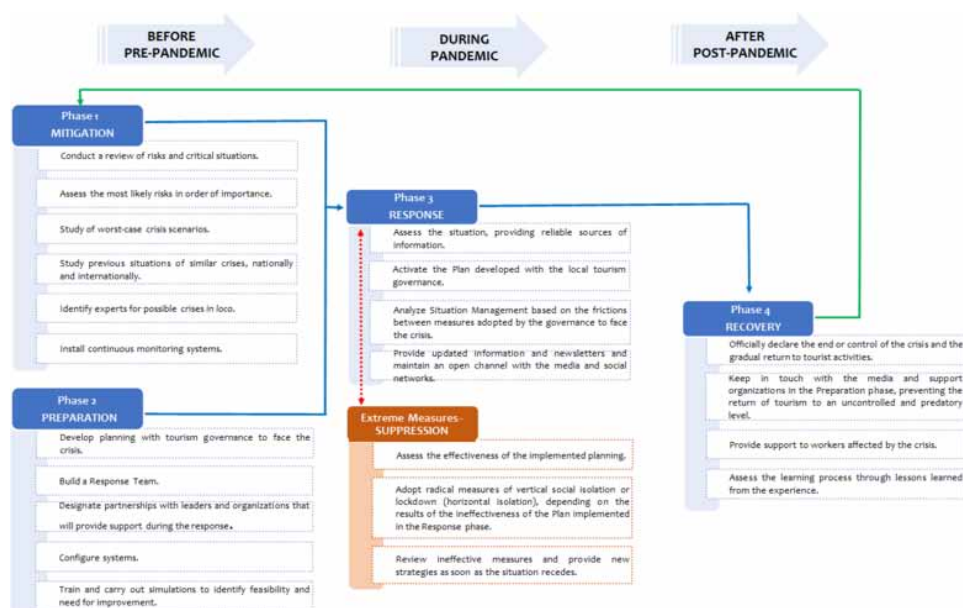
Among the characteristics of the tourism industry is the mobility of tourists around the world. Therefore, this sector tends to be the most affected by epidemiological

crises. Furthermore, the compression of time and space shortens distances and facilitates the flow of tourists. However, in the context of a global recession such as the Covid-19 pandemic, these resources become opportune pathways for the spread of contagious diseases.

The dizzying spread of epidemics and pandemics around the world has shown all multilevel government leaders (local, regional, national, and international), especially in tourist destinations, that properly managing a crisis can only be done with sustainable planning and governance. Thus, the authors propose the (re)adaptation of the crisis management *modus* for tourist destinations, as illustrated in Figure 4.

Figure 4. Crisis Management Modus for Tourism Destinations

Source: Extracted from Mediotte et al. (2021), based on Gladu (2003: 9-13).



As mentioned above in the methodological procedures, this study analyzed 25 Municipal Decrees (MDs), instituted by the current leader of the local executive power, which can be seen in their entirety in the work of Mediotte et al. (2021). Thus, for this study, the summaries of these MDs are presented in Table 3, made available by the institutional website of the Municipality of Tiradentes (MG), regarding the actions concerning Covid-19, in the year 2020, which helped the development of this section.

Table 3. Summary of the MDs instituted by the Tiradentes (MG) City Hall

Month	Date	Municipal Decree (MD)
MARCH 2020	16.03.2020	MD 3,105 - Declares a public health emergency situation in the municipality.
	17.03.2020	MD 3,106 - Suspension of classes in the Municipal School System.
	19.03.2020	MD 3,108 - Creates the Extraordinary Covid-19 Management Committee.
	26.03.2020	MD 3,112 - Opens supplementary credit to cover the cost of Covid-19.
Month	Date	Municipal Decree (MD)
APRIL 2020	06.04.2020	MD 3,117 - Authorizes the operation of essential services.
	06.04.2020	MD 3,119 - Provides for labor measures for municipal public servants.
	06.04.2020	MD 3,121 - Declares a state of Public Calamity in the municipality.
	13.04.2020	MD 3,124 - Officializes the Extraordinary Covid-19 Management Committee; indefinitely suspends activities and services involving crowds.
	15.04.2020	MD 3,126 - Provides for the mandatory use of masks.
Month	Date	Municipal Decree (MD)
MAY 2020	05.05.2020	MD 3,140 - Provides for rules for opening hours and service to the municipality's public offices. Institutes the Covid-19 Permit License.
	26.05.2020	MD 3,159 - Provides for measures about the sanitary barriers in the municipality.
Month	Date	Municipal Decree (MD)
JUNE 2020	02.06.2020	MD 3,164 - Adherence of the municipality to the Conscious Minas Plan of the State of Minas Gerais.
	05.06.2020	MD 3,167 - Suspends all non-essential activities.
Month	Date	Municipal Decree (MD)
JULY 2020	01.07.2020	MD 3,192 - Prohibition of people from entering the municipality for tourism and visitation purposes.
	02.07.2020	MD 3,194 - Maintains the ban on people, especially visitors, entering the municipality.
	10.07.2020	MD 3,203 - Joining the New Conscious Minas Plan.
	29.07.2020	MD 3,224 - Provides for the "Wave" progression of the New Conscious Minas Plan.
	29.07.2020	MD 3,229 - Authorizes the operation of churches, religious temples, and the like with operating conditions.
Month	Date	Municipal Decree (MD)
NOVEMBER 2020	27.11.2020	MD 3,318 - Wave Regression of the 'New Conscious Minas Plan'.
Month	Date	Municipal Decree (MD)
DECEMBER 2020	18.12.2020	MD 3,343 - Provides for the regression of the "Wave" of the New Conscious Minas Plan.
	24.12.2020	MD 3,347 - Grants the operation of establishments that operate snack bars and restaurants for on-site consumption.
	31.12.2020	MD 3,357 - Provides for the maintenance of the more restrictive "Wave", in view of the contents of the Public Civil Action filed by the State Prosecutor's Office of MG.

In **AUGUST**, **SEPTEMBER**, and **OCTOBER 2020**, no Municipal Decrees were identified that were available on the institutional website of the municipality of Tiradentes.

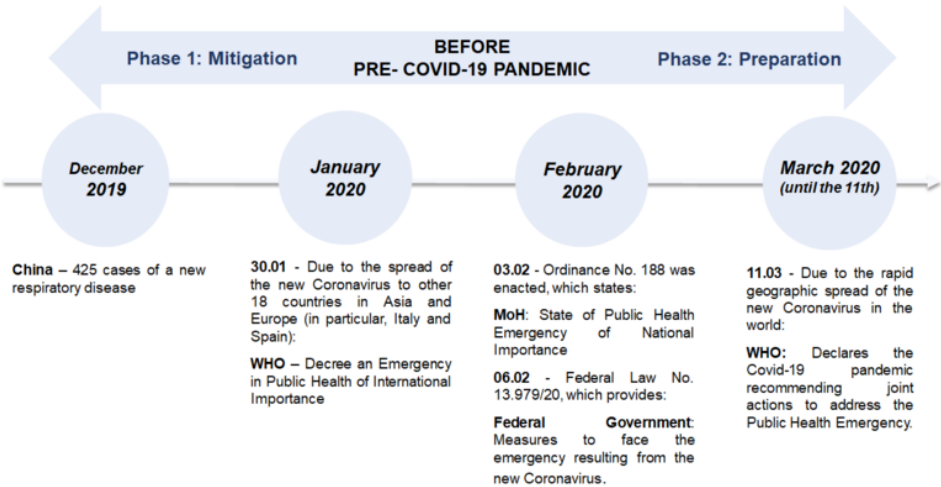
Source: Extracted from Mediotte et al. (2021), based on Tiradentes (2020a).

Mitigation Phase (1)

Measures are taken aimed at reducing the negative effects caused by a crisis

In the Mitigation phase, the procedures used by local governments should identify the vulnerability of the municipality, aiming to monitor the pandemic propagation scenario, anticipating proactive strategies to safeguard the tourist destination in case of a possible outbreak, and, consequently, preventing its internal dissemination (Gladu, 2003; Paraskevas et al., 2013; Werneck & Carvalho, 2020). As an example, a timeline was sketched, as shown in Figure 4, from the emergence of the first reported cases in China in 2019 to the WHO declaration on March 11, 2020, characterizing Covid-19 as a pandemic.

Figure 5. Covid-19 Timeline – Pre-Pandemic
Source: Elaborated by the author based on Brasil (2020a, 2020c), Flaxman et al. (2020) and WHO (2020).



According to Figure 5, the crisis scenario was already showing warning signs and that measures for the Mitigation Phase were necessary. Werneck and Carvalho (2020: 1) point out that this would be the containment phase, which “begins before cases are registered in a country or region. It involves, mainly, the active tracking of passengers coming from abroad and their contacts, to avoid or delay community transmission”.

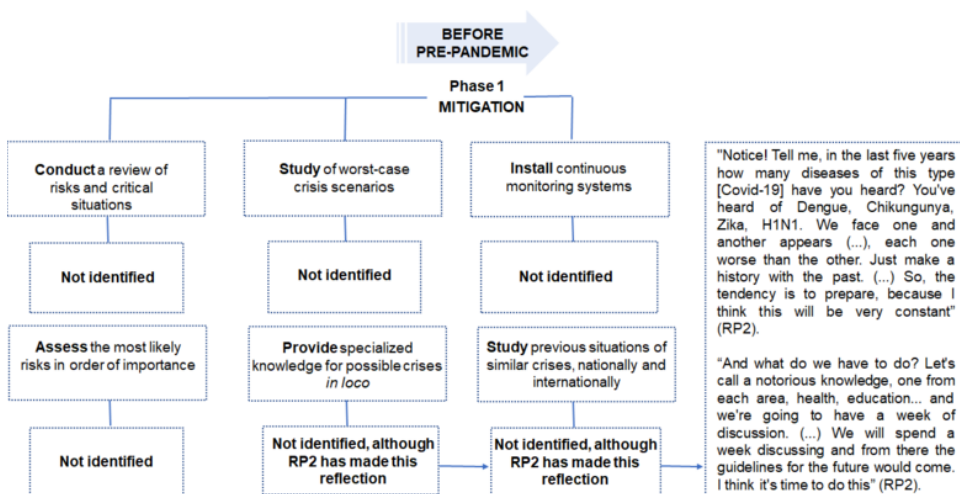
Gladu (2003: 10) points out that fully preventing crises is somewhat unlikely, although this author reinforces that “ongoing efforts to anticipate crises and emergencies increase the likelihood of avoiding the consequences. Mitigation activities

are essential to guide and present activities at the preparation stage”. That said, it is up to local governance to make an effort to identify the vulnerabilities of the tourist destination and establish proactive measures in cases of pressing situations, such as the epidemiological crisis caused by the Covid-19 pandemic.

Therefore, a cause-and-effect prognosis is expected, given the imminent risk of Covid-19 reaching the municipality. In this sense, after analyzing the institutional website of Tiradentes, no actions or deliberations of the competent agencies to manage tourism development were observed in this phase.

Figure 6. Mitigation Phase – Tiradentes (MG)

Source: Elaborated by the authors.



As for passengers coming from abroad, the institutional site of Tiradentes published a newsletter recommending people returning from international trips to stay away from work for 7 days (Tiradentes, 2020a). However, this guidance does not come from this phase, nor does it refer to all citizens (residents and tourists), given that the posting date was March 16, 2020, the same day that the City Hall issued MD 3,105 declaring a public health emergency in the municipality and after the WHO declaration, characterizing the Covid-19 as a pandemic, on March 11, 2020.

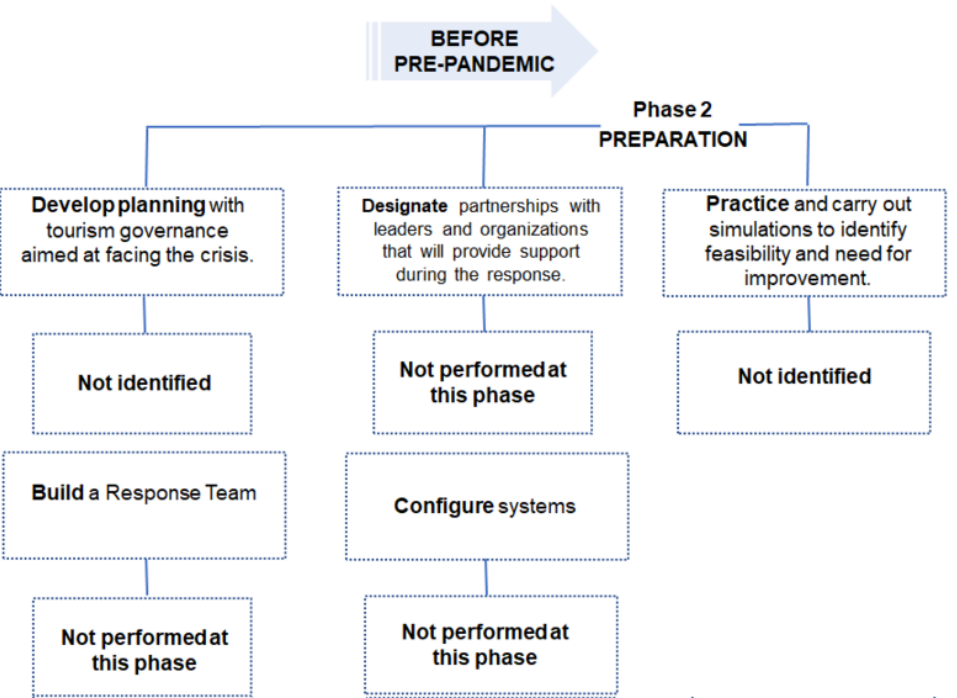
Preparation Phase (2)

measures are taken to prepare for effective responses to the actual crisis

In the preparation phase, deliberate actions to address the pandemic must be taken together with all those possibly affected (directly or indirectly) by the crisis. In this sense, “preparation activities consist of planning, both in terms of operations and communications, the main parameters of the response, the administrative modalities, the necessary resources, as well as training and exercising the plans” (Gladu, 2003: 10).

Although the tourist destination is expected to prepare for the epidemiological crisis in the Pre-pandemic phase, Tiradentes only took action during the declared pandemic phase, which suggests that the municipality would not have an effective action plan to diminish or contain the impact of Covid-19.

Figure 7. Preparation Phase – Tiradentes (MG)
Source: Elaborated by the authors.



After passing the MDs (3,105, 3,106, and 3,108), the municipality faced a social and economic impasse. On one side, there were the supporters of the measures to suspend tourism activities, notably implied in trade. On the other hand, there were the groups advocating for economic reopening, keeping in mind that the pandemic hit

Tiradentes suddenly, according to what the research participants reported. That being said, it is worth remembering the Preparation measures, as illustrated in Figure 6.

Tiradente's institutional website shows that the municipality did not have structured planning to face the pandemic. Moreover, civil society was not included in the deliberations about reopening tourism in the city.

Moreover, RP9 highlights that the planning carried out in their department contemplated a new calendar for events in the second half of 2020. A second option was market research to identify the ideal moment for reopening tourism in the municipality. The third solution would be the introduction of a visa ('Safe Establishment Seal') for entrepreneurs and businesses trained in the safety protocols to reopen the tourist trade.

As for the configuration of systems to deal with the pandemic, the capacity to meet the possible epidemiological demands was analyzed when tourism reopened in Tiradentes on July 13, 2020, as mentioned in MD 3,203 of 07/10/20. At that time, the municipality had already registered 8 confirmed cases of Covid-19.

According to the RPs, Tiradentes was the first tourist destination in Brazil to develop and decree that all commerce should obtain a license to operate during the flexibilization and reopening period. For this, local businesses had to request an inspection from the Municipality. This document was instituted by MD 3,140 under the name 'Covid-19 Permit'. Although it is not a structured plan for the whole sector and all tourist activities, according to the RPs (1, 3, 4, 7, 8, and 10), the Permit provides guidelines for the business to guarantee sanitary security for workers and tourists during the pandemic.

It was in this context of insecurity and economic instability that the flexibilization and reopening of the economy became the subject of dispute among businessmen, workers, civil society, and health authorities, as expressively observed in the interviews.

Response Phase (3)

Measures are taken to deal with the consequences during the period of the actual crisis

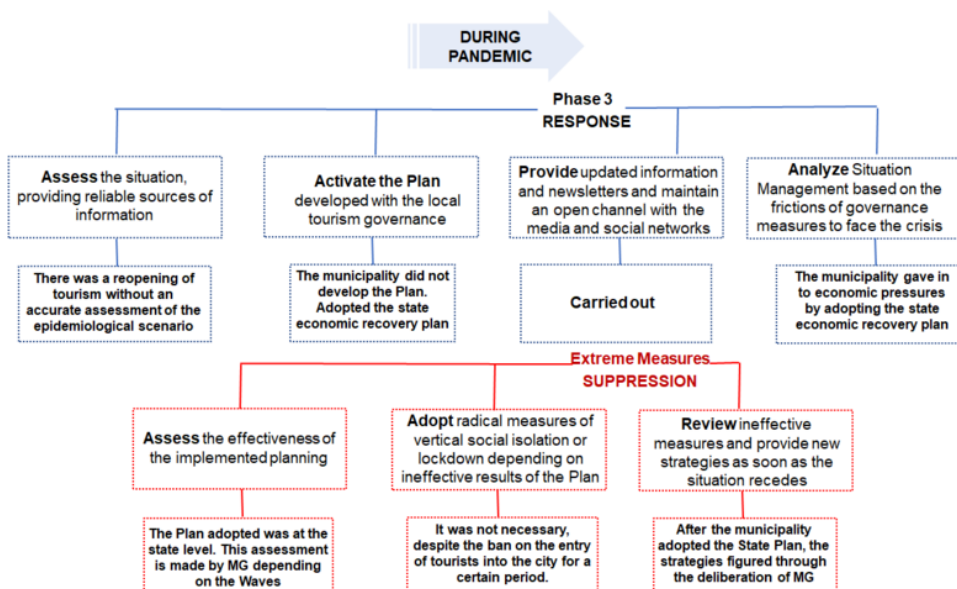
In this phase, the actions prescribed in the planning are effectively implemented so that the spread of the epidemiological crisis can be limited by local governments responsibly and safely. Thus, "response activities are proposed to take control and contain negative impacts. It should be understood that these responses are interactive or simultaneous due to the uncertainty surrounding crises or emergencies" (Gladu, 2003: 12).

Werneck and Carvalho (2020: 1) point out that the objective is to contain the spread of the disease "for groups at higher risk of presenting severe clinical conditions, and, of course, the isolation of identified positive cases", especially measures that

‘flatten’ the contamination curve. The authors recommend that social distancing or ‘vertical isolation’ starts with activities that involve large gatherings of people, such as events (first big ones, then smaller events), school activities, and other events which involve crowds.

Figure 8. Response Phase – Tiradentes (MG)

Source: Extracted from Mediotte et al. (2021).



After the establishment of the MDs (3,105, 3,106, 3,108), the municipality started to face a social and economic impasse. On one hand, the supporters of the measures to suspend tourism activities, notably implied in trade. On the other hand, the groups pushing for economic flexibility. Furthermore, the civil society was not included in the deliberations about reopening tourism in the municipality.

We are not being called to participate in anything. It is very easy for a businessman to put us to work, while he stays at home protected from the virus and making money. While we, the workers, are exposed. This is a small town and the people are very humble. I am not sure if everyone will understand how to use PPE [Personal Protective Equipment] correctly because we are used to attending to people warmly. (...) So, we fear that we won't have time to adapt to this [about reopening tourism],

like the businessmen and the City Hall want. Not to mention that, if people start to die because of the virus, we don't have a cemetery to bury many people (RP6).

Such arguments endorse the notion of 'Core Governance' (Mediotte, 2020: 19), which refers to "a governance centered on a core of actors, who determine the development of tourism in the tourist destination" as a way to legitimize their interests. Therefore, the pandemic scenario reveals that civil society has been peripheral in decision-making.

In a meeting held between the Leader of the Municipal Executive Power, the Covid-19 Management Committee, and local business people, on 01/06/2020, the economic pressure for reopening economic activities became explicit, which was suspended until then. This economic perspective was not conceived according to the precepts of sustainable planning (Irving, Coelho & Arruda, 2020; Mediotte, 2020; Paraskevas et al., 2013), but rather as short-term economic growth, especially tied to the conception of tourism developed by the social actors of the municipality, represented by public management and stakeholders.

(Local Businessman): *The city has no confirmed cases and the Santa Casa [municipality of São João del Rei] has empty hospital beds. Unemployment will increase, we need to open. The city hall charged the permit and the training, and the entrepreneurs did their part, there was a great adhesion. (...) While the business people are meeting all the requirements from the competent agencies, the informal lodging service works normally (Tiradentes, 2020b).*

(Municipal Executive): *Throughout this pandemic time, Tiradentes is one of the municipalities that complies the most with the rules to safeguard people's health, and I thank everyone for their understanding. The time has come to embrace the "Conscious Minas" program to restore the economic and emotional autonomy of businesses, families, guardians, and all the people of Tiradentes, respecting the social distancing norms and other measures provided for in the Covid-19 Permit (Tiradentes, 2020b).*

One day after this meeting, the proliferation of Covid-19 began in the municipality. MD 3,164 revoked MD 3,124 (which had indefinitely suspended the activities and services that implied gatherings of people), adhering to the "Conscious Minas" plan. This plan was elaborated and consolidated by the state of Minas Gerais and seeks to make economic activities more flexible in the face of the pandemic scenario, according to the Red, White (extinguished), Yellow, and Green "Waves".

According to this plan, the "Waves" refer to the types of services and economic activities which can be opened or closed, according to transmission rates of Covid-19.

In addition, “every 21 days, or lower, depending on the data monitored, there will be an evaluation of the region’s data whether we should advance, maintain, or recede [the Waves]” (Minas Gerais, 2020: 40).

Table 4. Waves of the ‘Conscious Minas’ Plan and impact on Tourism in Tiradentes (MG)

WAVES	VERSION 1.0 (APR-MAY 2020)	VERSION 2.0 (MAY-JUL 2020)	WAVE INVERSION	VERSION 3.2 (SEPT-DEC 2020) Wave Inversion
GREEN WAVE	Functioning of essential activities. Impact on Tourism: High impact. Restrictive barriers to entry and circulation of tourists, closure of trade and the entire tourism sector.	Functioning of essential activities Impact on Tourism: Medium impact. Flexible barriers to the entry and circulation of tourists, closure of trade and other services related to tourism, although hotels and other accommodations are allowed.	RED WAVE	Functioning of essential activities Impact on Tourism: Medium impact. Flexible barriers to the entry and circulation of tourists, closure of trade and other services related to tourism, although hotels and the like are allowed to operate.
WHITE WAVE	Opening of low-risk economic activities. Impact on Tourism: Medium impact. Flexible barriers to entry and movement of tourists, no lodging, closure of trade and relaxation of souvenir and related activities.	Opening of low-risk economic activities Impact on Tourism: Medium impact. Flexible barriers to the entry and circulation of tourists, admitting lodging, closure of trade, and relaxation of souvenir and similar activities.	WHITE WAVE	Terminated.
YELLOW WAVE	Opening of medium-risk economic activities. Impact on Tourism: Medium impact. Flexible barriers to entry and movement of tourists, no lodging, closure of trade and relaxation of activities such as souvenirs, department stores, clothing and the like.	Opening of medium-risk economic activities. Impact on Tourism: Medium impact. Flexible barriers to the entry and circulation of tourists, admitting lodging, closure of trade, and flexibility in activities like souvenirs, department stores, and clothing.	YELLOW WAVE	Opening of intermediate-risk economic activities. Impact on Tourism: Low impact. Flexible barriers to the entry and circulation of tourists, flexibility of trade and other services related to tourism, allowing the operation of hotels and the like, cultural activities with restrictive protocols, and education.
RED WAVE	Opening of high-risk economic activities. Impact on Tourism: Low impact. Flexible barriers to the entrance and circulation of tourists, admitting lodging, closure of trade, and flexibility of activities such as souvenirs, department stores, clothing, beauty salons, gyms, and the like.	Opening of high-risk economic activities. Impact on Tourism: Low impact. Flexible barriers to the entrance and circulation of tourists, admitting lodging, closure of trade, and flexibility of activities such as souvenirs, department stores, clothing, beauty salons, gyms, and the like.	GREEN WAVE	Opening of high-risk economic activities. Impact on Tourism: Null impact. Extinction of sanitary barriers, opening of trade and of all services and activities linked to tourism, with standard protocol and re-opening of schools.

Source: Extracted from Mediotte et al. (2021), based on Minas Gerais (2020).

The ‘Conscious Minas’ Plan was updated several times during 2020. To better visualize the services and economic activities linked in each ‘Wave’, see Mediotte et al. (2021), whose work presents the synthesis of the evolution of the 2020 versions, highlighting the MD-related Plans made available on the institutional website of Tiradentes Municipality (MG).

According to Tiradente’s Facebook Page (cf. Mediotte, 2021), after the relaxation of health barriers and opening of the tourist trade in the municipality, the local population was dissatisfied with the lack of enforcement in the municipal territory since many people were not wearing masks and crowds became common. Such public outcries reinforce the ineffectiveness and contradiction of reopening tourism in the municipality, related to the supposed control and containment of Covid-19.

Moreover, it was identified that the lack of effective sustainable planning was reflected even in the enactment of the MD 3,192, which had ways to contain and restrict the entry of tourists in the municipality. Since it did not plan for the return of some activities, the municipality regressed and progressed the ‘Waves’ in 2020 because of the increase in the number tourists and the spread of Covid-19, as shown in MD 3,224, MD 3,318, MD 3,343, MD 3,347, and MD 3,357.

The citizens’ behavior was warned by RP6, when saying that the local community would have difficulties in properly using Personal Protective Equipment (PPE) and correctly following the necessary safety measures for the situation. With the inappropriate behavior of tourists regarding crowds and lack of masks, as pointed out by the population through Facebook; the lack of supervision by the competent public agencies; and the inexperience and lack of constant instruction of local residents, it is inferred that the epidemiological scenario presented here reflects some of the socio-economic consequences identified in this study. Moreover, the negligence identified by the population may have delayed the reopening of the tourist trade due to political ideologies which, despite the pandemics’ evolution, continued to deny the seriousness of the situation, downplaying the use of masks. This attitude may have increased cases and consequently the death toll.

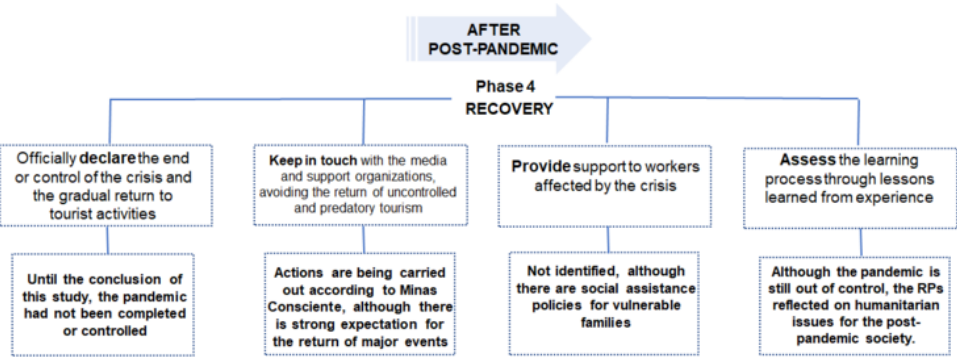
Recovery Phase (4)

Measures are planned for the return of tourism aiming at actions and reflection on the post-pandemic scenario

This phase “requires an organization of society for the social and economic restructuring of the country. And, certainly, state intervention” (Werneck & Carvalho, 2020: 2). Although the Covid-19 pandemic was not controlled or resolved by the time this study was completed, there are relevant and necessary issues to be discussed in this phase, even though the municipality of Tiradentes has taken measures that should be pertinent to the Recovery Phase. Gladu (2003) points out that Recovery

refers to the actions to be carried out after a crisis. That said, measures are advised that aim to reopen tourism following the precepts assigned to sustainability indicators (cf. Mediotte, 2020) in the post-pandemic scenario.

Figure 9. Recovery Phase – Tiradentes (MG)
Source: Extracted from Mediotte et al. (2021).

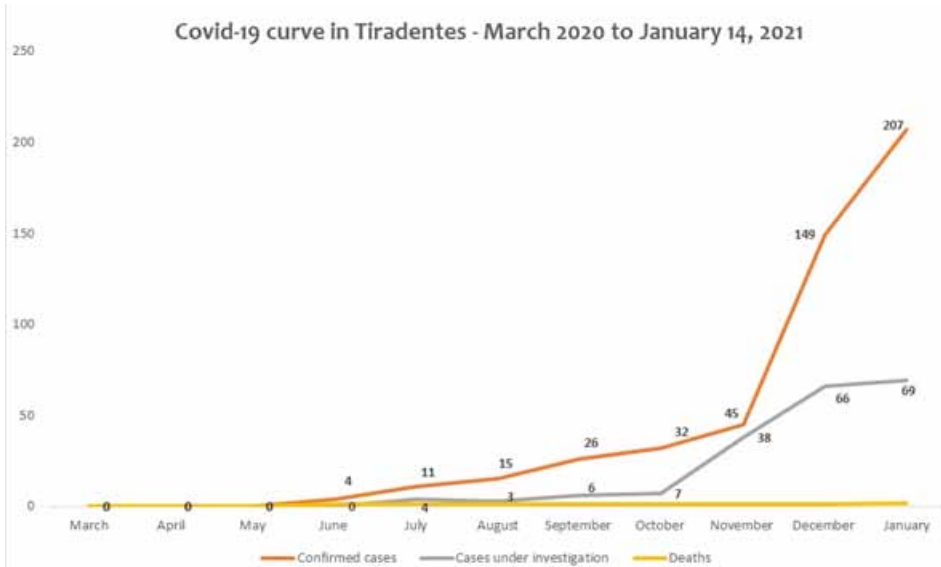


When observing the evolution of Covid-19 in Tiradentes (Figure 10), two points are worth highlighting. The first refers to the growth of the curve from November to December 2020. Between November 27, 2020, and December 18, 2020, the municipality was in the ‘Yellow’ Wave, according to Table 7 (version 3.2 of ‘Conscious Minas’ Plan). With the arrival of the Christmas and New Year holidays in December, there was an increase in the Covid-19 curve of confirmed cases, from 45 cases to 149 confirmed cases (until 31/12/20), equivalent to 331% from November to December.

The second point refers to MD 3,347, instituted by the Tiradentes City Hall on 24/12/20, which authorized, among other measures, the operation of snack bars and restaurants for local consumption, with restricted opening hours. Such determination would be in dissonance with the Red ‘Wave’, to which the municipality had regressed since December 18, 20, according to MD 3,343. This provision had been revoked by judicial determination, authored by the State Prosecutor’s Office at the 2nd Civil Court of São João del Rei. Therefore, MD 3,357 became effective as of December 31, 2020 (Tiradentes, 2020), which can be inferred as the cause of a lower growth percentage of the curve compared to what occurred between November and December 2020.

Figure 10. Covid-19 curve – Tiradentes (MG)

Source: Extracted from Mediotte et al. (2021).



It is important to note that RP3 and RP4 estimated that in the municipality there would be, by the time the interviews were finished, more than 2000 unemployed people, which represents 25% of the total population. A large part of unemployed people would be service providers in the tourist trade. In addition, since 2020 is an election year for Local Representatives (Mayors and City Councilors), no MDs were released by the then Leader of the Municipal Executive Power from August to October 2020, in the context of confronting the Covid-19 pandemic.

Based on the crisis management *modus* (re)adapted in this study, and although the pandemic currently is still globally out of control, the RPs were asked what lessons they have learned, so far, from the experience of the Covid-19 pandemic, mainly due to the cultural profile of Brazilians, especially the population of Minas Gerais, which is very hospitality-driven.

In the perception of the RPs, given the context analyzed and because it is a global phenomenon, the Covid-19 pandemic reveals different perspectives about hospitality, especially that the care for others will be a differential in tourist destinations. The Covid-19 pandemic has served as a warning, because “people will start ‘understanding’ how to really improve this human way” (RP7). In addition, it will be essential to value the autochthonous traditions and the small producers.

I think that we are going to have to relearn how to serve people because...our 'mineiro' way of being [referring to the hospitality of the natives of Minas Gerais] goes down the drain with so much protocol, with so many parameters, with so much distancing. We don't know how to be distant. (...) We like to be close; we like to hug, we like to hold hands and this is going to change, right? We will have to discover our sympathy in another way. We will have to find out how to reduce this distance and make it more human, even in the distance, to bring people together, to bring people back to the warmth, to that thing that we always had and we didn't miss because it was common. And now we will. The human fact, right? The need to have contact with people that are not your family. So, we will have to learn how to do this. Because the tourist will need this contact, but it will no longer be contact. I think that this is a great challenge that we are going to have ahead (RP9).

Look, we have to think that Covid-19 came in a way that caught many cities and municipalities unprepared to act in such a crisis. So, this serves as a precedent for the cities to be prepared for a public health crisis of this proportion. And that we can be... more guided, in the sense of being able to act in the face of such a crisis and not get lost as many municipalities did. Even the Union itself, the state itself, were also very lost in the beginning. And another thing, for us to have a little more empathy, a little more concern for our neighbor, a little more solidarity. And to think that, sometimes, capitalism makes us create many false values... that in a crisis like this we see that many things have no value. That, sometimes, food is the main thing and that, sometimes, we don't realize how many people go hungry, how many people go through these difficulties. And we will only realize it when a crisis like this comes and affects everyone. (...) So, this makes us think about being more sympathetic, more empathetic to others. I believe that this is the lesson it will bring. The capitalist world will not be the same. Many things, many values are going to be reviewed. We will, after this crisis, have a much more mature society (RP5).

Despite not acting towards planning that focuses on economic, social, cultural, environmental, ethical, and political sustainability, the reflections obtained from the data collected in this study lean towards a post-pandemic scenario in line with adequate and responsible planning for the entire tourism industry, in the sense of prevention and resocialization of local and urban interactions. It is in this perspective that the following Sustainable Development Goals (SDGs) of the 2030 Agenda are made substantial, in particular to the following SDGs, according to the United Nations (UN, 2016):

1. **SDG 3 – Health and Well-Being:** Ensure healthy lives and promote well-being for all at all ages;

2. **SDG 11** – Sustainable Cities and Communities: Make cities and human settlements inclusive, safe, resilient, and sustainable;
3. **SDG 17** – Partnerships and Means of Implementation: Strengthen the means of implementation and revitalize the global partnership for sustainable development.

The integration of these SDGs aims to combine efforts from the co-participation of global governance that meets their socio-economic needs in a sustainable way (GTSCA2030, 2019). Thus, tourism can resume in tourist destinations in the post-pandemic scenario in a healthy, safe, inclusive, resilient, and strengthened way through partnerships that seek to eradicate uncontrolled, especially predatory tourism (Irving et al., 2020).

Through this research one can endorse the words of Huertas (1996: 12) when he reveals that “either we know how to plan, or we are condemned to improvisation”. Furthermore, the search for new partnerships, dialogues, and conceptions about the possibility of reinventing tourism becomes effective. Thus, “the ‘new tourists’ (so far so neglected in tourism planning), in terms of their choices, become central to the debate” (Irving et al., 2020: 100).

Regarding the hospitality industry, this study shows that human issues were explicitly perceived by all RP who contributed to the research, given that the pandemic brought this problem, often neglected by tourism development actions. Thus, it is recommended to tourist destinations, especially to the municipality under study, that local governance moves from its core so that there is more encouragement in sustainable planning, rather than exclusively economic growth.

CONCLUSION

The objective of this study was to provide the management *modus* for tourist destinations in crisis. The Covid-19 pandemic context was analyzed and its data discussed. However, the authors believe that the main contribution and originality of the study is the management *modus*’s application in epidemiological crises and in all possible crises, which are immanent to tourist destinations. Based on Emmendoerfer et al. (2021), the framework shown in this study can be considered an advance in post-pandemic studies on tourist destinations and development.

Furthermore, it was observed that pressure from trade proved to be a key ingredient for the reopening of tourism in Tiradentes (MG), especially because there was a contradiction in reopening the local trade without a contingent of tests to evaluate the possible weaknesses of the measures previously employed, despite the signs of an outbreak being evident, which has made it oscillate since then.

This argument is corroborated by the fact that the civil community, without many options, was prevented from acting ahead of the decisions and measures deliberated by the Core Governance. Pre, during, and post-pandemic public planning, endowed with sustainable elements for the reopening of tourism at the appropriate time, were not identified in the data collected. The lack of control and the ineptitude of public management in face of economic desires, the insufficiency of inspection regarding the mandatory use of masks in public and private spaces, the inefficiency regarding the behavior of the local population and tourists, and the restrictive security measures went against effective crisis management, although it is not disregarded that efforts were made, which were inclined to an exclusively economic bias.

The case of Tiradentes can be extended to other tourist destinations. Considering that a post-pandemic society can turn urban spaces into potential fomenters of creative potentialities, where human interactions will occur in conciliation with more democratic actions, this study reaffirms the need to build public-private and people-to-people partnerships on a multilevel scope, so that new ideas, directions, solutions, and qualified management can be put into practice. This is especially true for the dynamics of tourism, which require, above all, renewal and economic, cultural, environmental, political, and ethical sustainability, preserving the quality of life and social welfare.

In summary, it is believed that the benefits of this research can bring relevant contributions to academia, to local governments involved in facing the pandemic caused by COVID-19, and to the civil community, which operates or depends on tourism. Thus, the authors hope that this research can advance knowledge about the complexity of the relationships between local governance, crisis management, and public planning to develop sustainable tourism in epidemiological crises, such as the current COVID-19 pandemic.

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KEY TERMS AND DEFINITIONS

Brazilian Policy of 65 Destination Inducers: Started in 2008, the state national policy of 65 Destination Inducers, through the regionalization of Brazilian tourism, created the Competitiveness Study, in which the destination seeks competitiveness by planning, measuring, monitoring actions and strengthening the management groups and, consequently, the tourism management. The inducement destinations must have basic and tourist infrastructure and qualified attractions, able to attract and/or distribute a significant number of tourists to the territory and boost the economy where they are located.

Core Governance: Is a type of governance that manifests itself from the centralization of a restricted core of actors who provide an opportunity to legitimize interests, finding in the form of participation, through the largest possible number of instances and public and private organizations, possibilities of institutionalizing their decision-making power, determining and deliberating actions aimed at local tourism.

COVID-19: According to the Ministry of Health in Brazil, Covid-19 is a disease caused by SARS-CoV-2, or New Coronavirus, which exposes a clinical condition ranging from asymptomatic infections to severe respiratory conditions, above all, in some situations, leading to death.

Inducer Destinations: All municipalities with tourism potential that induce and promote the practice and exercise of tourism through its natural, architectural, cultural attractions and celebrations constituted in public and/or private events.

Leader of the Municipal Executive Power: All those political actors elected through a suffrage, by means of a democratic vote, who represent the local population that chose them to occupy a public administrator position in the municipality.

Municipality: The municipalities in Brazil are federative entities with autonomy to govern their territory based on political, administrative, and financial dimensions, governed by a specific Organic Law. As for tourism, it is also the responsibility of the municipalities to promote and encourage it, aiming at social and economic development.

Research Participant (RP): All voluntary actors who agreed to participate in the research through in-depth interviews. The research participants were named with the acronym RP (Research Participant), following the criteria established by the Ethics Committee, in accordance with the CNS Operational Standard No. 01/2013, item 3.3, “i”. The numbering that follows the initials of the RPs was performed through Microsoft Excel, by Visual Basic, in which the command was created to generate random numbers without repetition.

Tiradentes (MG): Founded in 1702, as a settlement, it was an important gold mining center during the colonial period. In 1718 it was conceived as a village and in 1860 was elevated to the category of city/municipality. In honor of the inconfidente and martyr to Brazil’s Independence, José da Silva Xavier (known as ‘Tiradentes’), the town was given the name Tiradentes in 1889, by state decree N° 3. Even today, it is popularly called the ‘Cradle of Brazilian Freedom’. Currently it has an estimated population of 8,072 inhabitants and the tourism industry is its exclusive economic sector.

Chapter 10

A New Model of Tourism Destination Planning and Management: The Emotional Intelligence of the Post-COVID-19 Destination

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ABSTRACT

Vaccines have opened up a new horizon for tourism worldwide. Municipalities with significant dependence on the sector in their economies will have to adjust to the new needs and expectations of their visitors. Following COVID-19, the key to the development of balanced and sustainable tourism will be the rapid power of adaptation, which, in addition to the 17 SDGs, will have to rely on the involvement of the destination's stakeholders and on the "re"-knowledge of their own reality. The study reflects on the necessary adaptation of tourist municipalities to the reality of the current tourist environment, through the effective use of accessible tools and the recognition of the needs of the new visitor. The idea of destination emotional intelligence is proposed on the basis of a comparative adaptation between the theory of intelligence and the new criteria to be met by post-COVID-19 tourist destinations.

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INTRODUCTION

More than a year after the general confinement in Spain on 14 March 2020, due to COVID-19, the resumption of tourism seems to be very close with the arrival of the various vaccines and the hopes pinned on the summer. However, the desired “economic recovery” that tourism activity usually generates leaves behind is not only ensured only by mass vaccination or the return of summer tourism.

In 2020, the sector that usually employs more than 300 million workers (García-López, 2020) went overnight from Over tourism to Under tourism, breaking all paradigms.

The negative figures for the fall in tourism in 2021 resonated strongly in the economic and social environment of the sector, representing a loss of approximately 260 million international arrivals (UNWTO, 2021). For the 2022 period (UNWTO, 2022) the outlook of some experts is for a rebound in the third quarter of the year, although many point out that international arrivals will not return to 2019 levels until 2024 or later.

The different restrictions on mobility, implemented perimetrically in the autonomous communities, regions, and also between countries, do not seem to be very secure in the receiving destinations. They also end up creating oxymoronic scenarios such as the possibility of traveling abroad, while the perimeter limitation of other territorial units in Spain is imposed (Ministry of Foreign Affairs, E.U. and C, 2020). The lack of homogenization of criteria for the entry of tourists, as well as for permits for the internal mobility of citizens of a single country, gives way to health corridors where each country establishes criteria for the security of entry when receiving tourists, as can be seen in table 1.

Table 1. Entry criteria by country

Country	Age	Tests	Prior to the test
Germany	All	- 2-test strategy, mandatory per risk area. - Antigen with swab. - Quarantine 10 days.	48hrs
Spain	> 6 years	- Diagnostic test for active infection or - RT-PCR.	72hrs
France	> 11 years	- RT-PCR. - Quarantine 7 days.	72hrs
Italy	> 2 years	- RT-PCR. - Antigen with swab. - Quarantine 14 days.	48hrs
Portugal	> 2 years	- RT-PCR. - Quarantine 14 days.	72hrs

Source: European Union (2021).

These discrepancies between countries, autonomous communities, and provinces give way to situations including indignation on the part of the visitors, deprived of their right to leisure, as well as insecurity among the residents of the destinations. On the one hand, there is satisfaction with the 'return to normality, albeit in the form of local/regional visitors, and on the other hand, there are worries about the resurgence and also about a possible 'return to normality, in the meaning of unsustainable normality that nobody wants.

Reflecting from the perspective of sustainability, it is worth asking whether residents really want the return of the more than one billion international tourists worldwide (UNWTO, 2020), under the same overcrowding conditions as before. From a perspective solely focused on the urgent economic need that is beginning to emerge and from a quantifiable perspective, the answer is 'yes'.

However, because of the new health challenges, the social reality is different. The pandemic has made the dependence on sustainable tourism much more intense. Between 2011 and 2018, the WHO detected 1438 cases of infectious diseases, intensified by unsustainable processes (Hudcheck et al., 2020). This will be more frequent in the future in destinations that do not have sustainability as a fundamental element of stability and control (Vera-Rebollo & Ivars-Baidal, 2020).

The future requires new tourism policies, new business models, and cultural approaches that avoid the axiom 'the more tourists the better'. Tourism development models that are effective in combating climate change, that are capable of curbing macro-urbanization processes, and, above all, that are respectful of local societies (Fana et al., 2020).

Tourism is a two-way tool, capable of offering benefits to the local population, while at the same time offering the visitor the enjoyment of the destination, based on respect for the idiosyncrasy, economy, and environment.

Following the beginning of the vaccination, the trend indicates that inland and local tourism are set to act as tourism reactivators, through staycations (Hinojosa, 2020 y Paquito, 2020). This trend is geared towards fostering the creativity, skills, and ingenuity of local entrepreneurs through 'Orange Economy' implementation protocols, transforming ideas into cultural goods and services. In this sense, it is essential to redesign local businesses that aim to reduce waste generation, avoiding the use of virgin materials, thus closing ecological circles of resources (Circular Economy Foundation, 2020) based on 'Circular Economy' models.

The implementation of these governance protocols gives way to the participation of the local community, through public-private partnership environments, incorporating ingenuity, technology, and sustainability to strengthen the sector, benefiting from the tourist flow of the destination.

Tourism policies need to be redesigned from the local to the supranational scale to respond to the concerns of residents and to continue to offer the highest quality

tourism experience, within a sustainable framework. The sustainability of a destination starts with the empowerment of local culture, offering tourists its idiosyncrasies as a unique tourism product. These approaches go hand in hand with new forms of economy, such as the orange and circular economy.

‘*Crossumer* trends’ (Barra, 2018) indicate that tourists are already showing changes in preference, with better information, with disbelief in brands, with an active role in social networks, looking for less-known destinations and away from over-tourism. This provides more personalized experiences and is in line with more sustainable tourism.

For this tourism to be developed in an integrated manner, and for the destination to be chosen by the visitor, the tourism policy implemented in the territory must rely on active governance and the opinion of local stakeholders.

This is a change in trends that consolidates the need that relations between residents, the destination and visitors can no longer be the same as before the pandemic. Significant changes are needed, which must also incorporate the recognition of the real possibilities of the destination in the face of the health crisis.

It is in this sense, that of recognizing one’s potential, the concept of the Theory of Intelligence (Gardner, 1995) is valued to take up tourism from a local perspective.

METHODOLOGY

The research seeks a new perspective based on the urgency of the change that tourist destinations must present when receiving the ‘new post-COVID-19 visitor’. The need is based on the new market trends that seek inland tourism, configuring the activity as a reactivator of the local economy.

The methodology used is based on the research of Gardner (1995) and his team at Harvard University, who present the Theory of Intelligence. From this perspective, this research seeks to contextualize the concepts of intrapersonal intelligence and interpersonal intelligence in the field of tourism. The purpose is to define a “destination that acts intelligently” (not an ITD) as a destination that can overcome its vicissitudes, overcome its weaknesses and create with them valuable products to offer to the visitor.

A new, long-term, vision of the destination is proposed which incorporates the perception of its potential. The characteristics of intra-personal intelligence are compared with the capacities that a destination that intends to carry out intra-destination intelligence must develop. In the same way, interpersonal intelligence is compared with the aptitudes that a destination wishing to develop inter-destination intelligence will have to present.

The effectiveness that can be achieved by a destination that acts with internal intelligence, relying on tools such as the orange economy and the circular economy, knowing itself as a destination, accepting and welcoming the opinion of residents, taking advantage of the culture and local experience to create a space for common growth is highlighted. It also reinforces the need to develop a second intelligence, the external one, to recognise the needs of the visitor, adapting to the new reality and the situation imposed by the pandemic.

The study is methodologically based on research on residents' perceptions and satisfactions by Harrill (2004) and Huete *et al.* (2008), as well as research by Buitrago y Duque (2013) on the orange economy. The literature search has been conducted through multiple sources, such as scientific articles, books, magazines and journals from within and outside the tourism sector.

THEORY OF INTELLIGENCE

According to Gardner (1995:10), intelligence is “the ability to solve problems or produce products that are valuable in one or more cultures”. The author expands this definition to the sporting, professional and academic fields, among others, concluding that, in addition to the genetic component linked to intelligence, this is a skill that can be developed, being associated with the environment, the experiences lived, the education received, and the guidelines imposed. All of this is triggered by the multiple modular intelligence or multiple intelligences, which are combined adaptively, but which are at the same time autonomous and independent.

Researchers at Harvard University have identified eight types of intelligence: 1. Linguistic-verbal; 2. Logical-mathematical; 3. Musical; 4. Spatial; 5. Scientific-corporal; 6. Interpersonal; 7. Intrapersonal; 8. Naturalistic. Each of these is related to the evolution of the human being, acquiring more or less importance depending on the era.

The author affirms that interests and capacities are different depending on each person and that the learning process differs in the same way, being completely impossible to learn everything there is to learn in the world. Therefore, he compares the intelligence to a set of relatively independent, programmed and specialised computers, each with a specific area of expertise.

ADAPTING TO CHANGE

The change, seen through the prism of a new opportunity to do something better, has been the guiding framework for the evolution of humankind, which, through the use of intelligence, has achieved extraordinary changes and new conquests.

The pandemic is a new opportunity for sustainable tourism, in line with the local post-COVID-19 reality. The changes brought about by SARS-Cov2 reached unimagined magnitudes not only in tourism. The period of confinement led humanity to consider paradigm shifts and to develop other types of perceptions of a destination it already knew, but which is no longer the same.

Some studies (Vera-Rebollo & Ivars-Baidal, 2020) support that after the pandemic, potential demand will be lower, will have a lower disposable income and will initially be focused on a local, regional and national market. It is added that demands will be linked to old experiences, coupled with fears created by the pandemic environment.

Destinations should adapt to these new demands, in the purest style of Bauman (2000) liquid society, contouring the obstacles and adapting to the conditions of the new Post-COVID-19 tourism.

From a more positivist point of view, the health crisis offers interesting avenues for improvement, bringing technology as a key to more inclusive adaptation processes, while teaching that sustainability is the reorientation factor towards the effort of the local value chain, through the orange economy and the circular economy. Undoubtedly, this is the time to detect and highlight the strengths of each destination, but without falling into localisms (Pedro Bueno en (HOSTELTUR, 2020), but with the implementation of 'Creative Tourism', which reflects changes towards a new, more sustainable and rational consciousness (Creative Tourism Network, 2020).

The 'Creative Tourism'

Its basis is centred on the 'co-creation' of unique experiences based on the destination's existing resources, through the participation of the local population in creative processes related to the autochthony of the tourist territory. The implementation of Creative Tourism facilitates the reduction of the effects of the crisis, creating an environment that stimulates the seasonal adjustment of the destination (Hinojosa, 2020).

Innovation and Sustainability

The period of confinement gave way to the fact that, through the use of technologies, countless webinars related to the tourist environment and COVID-19 were produced at an international level in a short space of time. On the one hand, they elucidated

the moment of uncertainty, and on the other hand, they created future scenarios and almost alchemical recipes to help the economy in the short term, in a frantic attempt to return as soon as possible to the situation before the health crisis. Solutions that, at times, counted on the dramatic moment without taking into account the odd situation in the development of new opportunities and the use of the intelligence of destinations in their favour. As stated in point 7 of the 'Priorities for Tourism Recovery', proposed by the UNWTO (2020b), where 'Innovation and Sustainability' are highlighted as the new normal.

New Tools in Favour of the Local Community

The magnitude of the crisis, not only in the field of tourism, displaced us from our comfort zone, removing all the pillars cemented by years of tourist experiences. A second simile to Bauman (2000) vision is made here, but this time concerning the solid society, this society of our grandparents, rooted in a job for life and a home of their own. Pre-COVID-19 tourism was that solid tourism, which we already knew, foreseeable and estimable.

However, COVID-19 changed everything, transforming the 'known' world into something much more complex, in which the pre-designed pattern of before no longer worked, leading us towards change and adaptation, in the purest version of Darwin (1859), i.e.: he who best adapts will be the one who will survive.

Taking the sense of survival as a background, there is no healthy economy without a healthy planet, hence the importance of implementing circular economies. We are committed to change and improve using the tools at our disposal. The circular economy makes it possible to apply processes of reuse of outputs, which would become an asset of value to other participants in the chain, or the sharing economy, with collaborative consumption and optimisation of the idleness of goods, reducing the need to produce new products, without having to sell less, but rather changing what is sold or selling in a different way.

On the other hand, the use of tools that are within our reach, gives way to the use of orange economy processes, where intelligence and creativity in the use of existing resources in the destination itself, will make the difference of a unique tourism product.

In this sense, that of change and the use of intelligence as a tool at the service of development in a post-pandemic environment, the concept of the 'Theory of Intelligences' developed by Gardner (1995) is observed.

For a conscious rethinking of tourism, it is essential to be able to rely on research that analyses the impacts of tourism activity on the destination, as well as residents' perceptions of it (Huete *et al.*, 2008).

From this perspective, tourism policies relating to the regularisation of the sector, the control of the activity, as well as the correct planning for the sustainable development of tourism can be redesigned, with the elaboration of long-term objectives, capable of maintaining over time the social resources (taking into account the idiosyncrasy of the destination itself) and the natural resources (unique attractions) that are the support of the activity, in the purest style of Creative Tourism.

In this respect Harrill (2004) reinforces that tourism merges with the societies in which it develops, having a strong influence on job creation, land use, environmental use and the social structures of the destination, which are of use to the community. Recognition of the needs of residents should therefore be an integral part of all tourism planning processes.

EMOTIONAL INTELLIGENCE OF THE DESTINATION

According to Gardner's definition (1995), the union of the characteristics of intrapersonal and interpersonal intelligence would make up emotional intelligence.

By transferring these aspects to the tourism environment, intra-destination and inter-destination intelligence are proposed, which together would make up the emotional intelligence of the destination. A new tool that would facilitate the direction, management and control in a satisfactory, efficient and sustainable way.

Intra-Destination Intelligence

Based on intra-personal intelligence, characterised as that which reflects self-understanding, when taken to the field of tourism, this would be understood as intra-destination intelligence and would be that which manifests the knowledge of one's own destination.

The use of this intelligence would be related to the self-knowledge of the territory as a destination. The use of this concept would make it possible to establish guidelines in terms of awareness of the strengths and weaknesses existing in the destination, making the most of each of them. Once recognized, the management of the destination would move towards more sustainable stages, with links focused on the local population, through the implementation of governance processes (crowd intelligence, crowdsourcing, among others) taking steps towards the development of the destination through the maintenance of its idiosyncrasy, implementing for example processes of the orange and circular economy towards the development of sustainable tourism.

In addition, the implementation of the perspective of the local population would allow the recognition of existing weaknesses in the territory, facilitate the

management of everyday problems, giving another vision of the concerns related to the tourism sector that may somehow affect the social relationship of tourists and residents (Pimentel de Oliveira Santos, 2020).

This procedure would initiate processes that would be capable of halting stages of touristification, by being able to more quickly identify changes in the attitude of the local population in reference to the perception of the tourist's arrival, or would implement business redesign processes, attending to the visitor's expectations.

The incorporation of intra-destination intelligence also allows the creation of products based on the analysis of existing resources in the territory, adding value to local culture by implementing the orange economy. By implementing circular economy processes, the emphasis would be focused on reducing consumption and changing behaviours based on a more degrowth vision.

Inter-Destination Intelligence

Similarly, if interpersonal intelligence is characterized as that which represents the possibility of understanding others when extrapolated to the tourism field, inter-destination intelligence would be understood as that which would be related to the recognition of the needs of residents and visitors to the destination.

The development of this intelligence would be linked to the importance of recognizing the needs of the new post-COVID-19 tourist, being able to anticipate their expectations.

By committing to the implementation of sustainability, through tools such as the Circular Economy (through the reduction of waste and the conscious consumption of raw materials), the use of Data Science (from the use of scientific methods, processes and systems that seek to extract knowledge and understanding of tourist satisfaction data), unique experiences and high satisfaction rates are offered in return. This would also be the case when using Business Intelligence when applying the above data, through technologies and technical architectures, through the use of strategies such as Business Analytics, which answers the reasons for certain situations.

The use of these tools has become, in recent years, become key elements, as they allow the adaptation of products and services, increasing profits (HOSTELTUR, 2019).

With the knowledge and use of this information, destinations will be able to offer consumption patterns and services in line with niche markets that seek sustainable destinations and are concerned with the maintenance of the environment, redirecting demand towards their products and services, under the umbrella of their interest as a destination, thus closing a virtuous circle.

The correlation between the intelligence studied by Gardner and the proposal of this research is outlined below, on the table 2:

Table 2. The intelligence into a destination

Gardner Intelligence	Touristic environment
Intrapersonal Intelligence: Allows us to understand ourselves. It is the ability to construct an accurate perception of oneself and to organise and direct one's own life.	Intra-Destination Intelligence: <ul style="list-style-type: none"> • Knowledge of the destination, its own strengths and weaknesses. • Control and management from a more sustainable perspective. • Link with the local population - Governance and support for the development of the destination, through the maintenance of its idiosyncrasy. • Capacity to manage and solve everyday problems. • Create new attractive tourism products, offer services that meet the needs of visitors through the management of local culture.
Interpersonal Intelligence: Allows us to understand others and interact effectively with them.	Inter-Destination Intelligence: <ul style="list-style-type: none"> • Knowledge of visitor preferences and needs. • Ability to anticipate their behaviour, attitudes and expectations. Knowing which territories make up their sphere of mobility. • Taking advantage of and adapting consumption patterns of products and services. • Through the implementation of new technologies such as Data Science, Business Intelligence or Business Analytics. • Knowledge of residents' concerns regarding tourist activity in the destination, avoiding processes of touristification, gentrification and trivialisation of culture.

Source: Own elaboration with data from Gardner (1995)

CONCLUSION

With the arrival of the vaccinations, the engines of the tourism industry are once again revving up. However, tourism should be an activity that is more aware of its vulnerability to global processes, seeking to provide sustainable responses to adversities effectively and dynamically.

To assume change as a favourable and opportune moment is to know how to transform problems into opportunities, or in other words, to act intelligently.

Old solutions do not solve new problems. Innovation is not a trend; it is a necessity. The circular economy, the orange economy of participatory economy, conscious consumption, sustainability, recycling, are not idioms, but action plans for humanity towards a future that is already here.

This is the new paradigm for the reconstruction of the tourism sector, thought from the local to the supranational scale which, supported by sustainability, the use of new technologies and smart management tools, would contribute more effectively to achieving the goals of the (ONU, 2016).

The current context requires the application of skills beyond those developed in pre-COVID-19 periods. In the post-COVID-19 era, it is necessary to develop

products and/or services that act as a cultural and social pillar of destinations. Only in this way is it possible to offer the visitor something different, unique, and with deep heritage roots.

But relying solely on the cultural background, without monitoring changes in local ways of life, can be dangerous and lead to scenarios of loss of cultural meaning or trivialization of craftsmanship. This is why governance and public participation processes are essential.

After the pandemic, sustainability will be the differentiating factor in visitors' decision-making, and if the cultural factor is added to this decision as a differentiating element, the possibilities of developing sustainable tourism in the territory become significant.

There are many reasons for committing to sustainability and they are usually valued positively, as well as promoting the competitiveness of tourist destinations and companies.

It is observed that in many destinations there is already a process of acculturation through the progressive loss of control by local governments in favour of global companies, resulting in the loss of local identity and streets saturated with establishments that do not reflect the local idiosyncrasy. It is imperative to reorient local value chain efforts and a more sustainable, orange and circular economy.

In this sense, the search for more sustainable destinations will be the backbone of the post-COVID-19 tourism that is beginning to emerge.

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