

CORPORATE SOCIAL RESPONSIBILITY IN THE TOURISM SECTOR

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hotel company, sustainability, social, environmental, economic.

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Abstract

This research is focused on analysing how the principal Spanish hotel chains: Meliá Hotels International, Barceló Group and Iberostar Hotels & Resorts apply the recommendations made by the guide of good practices in CSR of Federación Empresarial Hotelera de Mallorca.

It is distributed into the following points: an introductory part to understand the concept of CSR, an economic part that measures the dimensions of the tourist industry and these firms, and an analytic part that describes and compares the mechanisms of CSR that these three companies implement.

Key Words: Hotel Company, sustainability, social, environmental, economic.

1. Introduction

Nowadays, for the companies, not only the benefit obtained is important, but also what it is generated to the environment and to society. For this reason, firms are investing more on sustainable policies because demand is changing due to the access to the information that people have. In fact, Spanish enterprises are at the top in the ranking of indices that measure sustainability performance.

As the hotel industry plays a really important role in the tourism sector, that is key for the Spanish economy, the Corporate Social Responsibility (CSR) programs of the big hotel companies must be correct.

1.1 Contextualization and aim of the work

This project is focused on studying how the principal hotel companies apply their CSR programs according to the guide of the good practices in CSR that published the hotel business federation of Mallorca and what are the differences among them. To do that, first, it is necessary to explain the concept of CSR through explaining its origin as well as remarking its principles, responsibilities and the advantages and disadvantages of implementing CSR in a firm and specifically, in the hotel industry. As the companies are Spanish, particularly based on Mallorca, it will be justified how tourism contributes to the economy and how relevant the firms chosen are.

Secondly, the companies and their programs of CSR will be described.

Finally, apart from analysing how they follow the guide of good practices published by the hotel business federation of Mallorca, it will be shown how they differentiate from each other.

2. Literature review

2.1 Definition of CSR

Corporate Social Responsibility (CSR) is a concept whereby companies integrate social and environmental concerns into their business operations and into their interaction with their stakeholders on a voluntary basis. (Gershon, 2021). In other words, is a way of managing companies based on contributing positively to the public, economy and environment and CSR must not be confused with philanthropy (its goal is increasing sales and benefits).

2.1.2 Origin and evolution of CSR

According to Dr. Ricardo Fernández García, in the history of the concept of CSR we can distinguish three stages (Fernández García, s. f.):

- Stage 0 (19th century- first half of the 20th): the institutions were responsible for solving the problems so CSR did not exist yet.
- Stage 1: companies start to contribute positively to the society because they are aware of the responsibility they have.
- Stage 2 (half of the 20th century): as society is being aware of the negative influence that the company is able to have, institutions are under pressure to make politics to protect citizens and natural resources.

- Stage 3: governments and companies are facing social movements trying to adapt themselves.

However, according to some authors, the origin of CSR in the fifties was due to the growth of the big companies that were having a lot of power in the society while there were numerous social problems such as poverty, unemployment, race relations, urban degradation and pollution. So, it was an issue for numerous groups of people who were concerned about it. (Cedillo Cueto & de la Cuesta González, s. f.)

CSR has been evolving since 1953 when in the US Howard Rothmann Bowen gained importance with the publication of his book "*Social Responsibilities of the Businessman*". He was inspired by the work of Kenneth Arrow "*social choice and individual choices (1951)*" where the theory of the impossibility was explained (also called arrow paradox). Through this theory, he explained that it was impossible to generate social welfare from the generation of individual wellness without infringing minimum conditions of rationality and fairness. So, this book gave rise to the CSR talking about the contributions that the company can make to satisfy the needs of the society due to the damage that the company might have caused.

At the end of the 19th century, some authors (such as Andrew Carnegie) described the company's own philanthropy, which carried out charitable actions.

In the 60s, there were numerous social conflicts due to the lack of rights in employees, consumers and women giving place to the consciousness of the environment.

In the 70s, the management of CSR was formalized in response to legislative pressure. In fact, in 1971, the concept of the 'social contract' between businesses and society was introduced by the Committee for Economic Development. This contract brought forward the idea that companies function and exist because of public consent and, therefore, there is an obligation to contribute to the needs of society.

During the 70s and 80s early CSR continued to evolve being a concern for more social institutions, and more organizations began incorporating social interests in their business practices while becoming more responsive to stakeholders.

At the end of the 90s CSR started to be promoted by governments because of the negative effects of globalization. There were important publications of professors about CSR too.

In Spain, in the 19th century, cooperative movements took place in different business sectors. However, it was in the 20 century when companies started to have power in the market and the concept of CSR was born as a philanthropic conceptual change with a new idea of the company.

2.1.3 Principles of CSR

The new trend in companies has not only the goal of maximizing benefits but also implementing CSR in their business management. Firms must share their benefits with the society contributing positively to the world.

The principles of CSR are the following (Fernández García, s. f.):

- Compliance with national and international legislation. This means that the company must follow the law of the country where it operates and the international agreements as well (an example is Universal Declaration of Human Rights).
- It is important to understand that a company can affect globally. So, in this case, it affects all the parts and processes of the business activity including different areas where it operates. This means that the entire value chain for the development of the production is affected.
- RSC implies to commit ethically and this turns into an obligation (for who gets it).
- RSC manifests on the impacts caused by the business activity and can be social, economic or environmental.
- RSC should guide to the satisfaction of needs and information of the expectations that belong to the groups of interest.

To see if the company has CSR, it is needed to see how it has defined these principles.

Illustration 1. Principles of CSR.



Source: (Fernández García, s. f.). Own elaboration.

2.1.4 Responsibilities of the company

Every firm needs to assume its own responsibilities taking into account that the areas of CSR are economic, environmental and sociocultural (Domínguez Martínez & Fernández Martínez, 2011):

- Economic social responsibility
It implies how the profits are made and how they are distributed. So, it consists on creating value:
 - To the stakeholder guaranteeing an adequate use of his capital and his interests. This means preserving and increasing profits with a good use of financial resources.
 - To the client offering competitive prices and quality in goods and services because quality is something demanded by society and it can be possible

with investment on innovation and workers (that make possible the production and sales) to get them motivated, trained and satisfied.

- For suppliers, paying fair prices for their products or services and without abusing the market power.
- For employees, preserving and creating employment, paying fair wages, providing social benefits, training, stability and motivation.

- Social responsibility.

This implies three aspects:

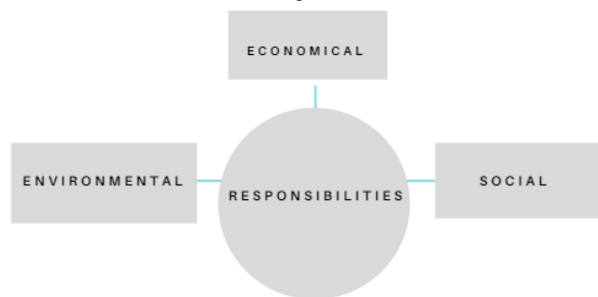
1. Respecting the law.
2. Respecting social customs.
3. Respecting the cultural life of the society improving the wellness to social customs and cultural heritage.

- Environmental responsibility.

As the companies have an impact on the environment due to their productivity, (they use natural resources to produce the final product or service polluting), and they need to contribute to sustainable development.

So, implementing CSR is not simple, it is needed to follow responsibilities that is why, in some firms, and there is a department that works on CSR.

Illustration 2. Responsibilities of CSR.



Source: (Domínguez Martínez & Fernández Martínez, 2011). Own elaboration.

2.1.5 Advantages and disadvantages of CSR

Nowadays, CSR is important to contribute to the environment but also it has benefits for the company (*Beneficios de la Responsabilidad Social Corporativa*, s. f.):

- More capacity to attract talent: employees feel comfortable working in a company whose management is socially responsible investing in what is important for everyone. So, the company through CSR can attract young and talented people who will be interested and motivated to stay in for a long time and this turns into better productivity.
- Loyalty from the client: more and more people are being aware of the negative impacts produced by companies on the environment. So, clients will appreciate CSR and will be loyal to this.
- Image: CSR aggregates value to the company, which can take advantage of this strategy to attract clients. According to the survey made by Landor Associates and the University of Pennsylvania indicates that 77% of customers think companies should be socially responsible.

- Compliance with laws: companies that implement CSR are less pursued by the authorities in terms of sanctions.
- Profits and value: CSR increases the responsibility that the company has. So, the company improves reputation by being transparent and this improves the reputation with investors.

To know if the company has advantages because of implementing CSR, it could see if there are more customers than before, by testing the marketing.

Some disadvantages are (*Las ventajas y desventajas de la RSC en la empresa*, s. f.):

- Cost: implementing CSR is a high cost. Small firms can't afford implementing such a developed program. The problem for big enterprises is that spending money in CSR translates into less benefits for the company.
- Superficiality: big enterprises can donate to some organizations that are well-known to be more visible instead of donating to organizations that have more needs.

So, why is the company interested in being socially responsible? (Domínguez Martínez & Fernández Martínez, 2011)

Despite the fact that CSR does not guarantee success for the company, it creates competitive advantage and adds value to the company.

CSR focuses on managing and controlling social and environmental issues being efficient to the new demand of the market, whose preferences are focused on being socially responsible and this is what encourages companies to implement CSR.

With an effective implementation, CSR makes visible the benefits of the company's social value. There is an improvement in corporate reputation and loyalty because CSR encourages innovation, generates profitability and helps management influence business competitiveness. So, the company needs to implement corporate reputation because it is based on ethical and transparent behaviour being a strategy in the relationships with stakeholders whose expectations are that the company acts responsibly.

The company, due to CSR, is adding value (de la Cuesta González, 2005):

- To the stakeholder: with better management from the stakeholders, it is possible a better financial result giving place to a better social result. There is a study where this is proved (Turner, 2013): Dr Flammer showed with her empirical study that if CSR is implemented there are higher returns as stakeholders respond better, and this turns into an improvement in operating performance and a reduction in returns.
- To clients: more and more people are being aware of the negative impacts produced by companies on the environment. So, clients will appreciate CSR and will be loyal to this. A study of the company Edelman through its cooperative Goodpurpose reflects the attitude of the consumer. The survey was answered by 5600 consumers of nine countries: United States, China, United Kingdom, Germany, Brazil, Italy, Japan, India and Canada. Results show that 85% of the consumers are willing to change a brand for better wellness. In

addition to this, eight out of ten of these countries, more than 50% of the consumers are worried about protecting the environment, living healthy, reducing poverty, equal opportunities in education... So 57% of consumers agree that the companies make money and support good causes. In fact, a social responsible behaviour is the most important for the consumer (41%). Moreover, 70% are willing to pay more if the company is socially responsible.

- To employees: the commitment from employees to the company that implements CSR is higher.
There is a survey of Booking.com that proves 84% of employees were willing to be involved in CSR activities (A.Cox, 2019). Also it is proved by Net Impact in 2014 that 45% of American employees would accept a lower salary if the company has environmental principles. According to a research by IBM in 2008 50% of millennials consider CSR relevant. In fact, 44% would not be employees of a company that has an irrelevant program in CSR.

2.2 The importance of the Tourism Sector

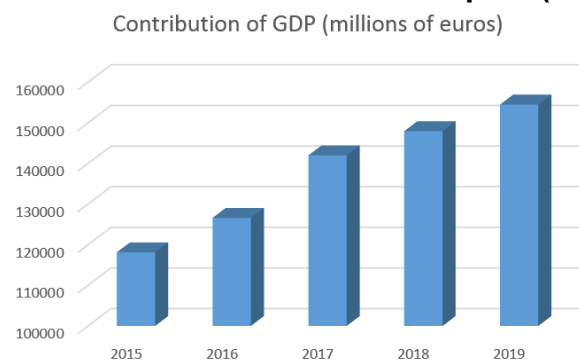
This work is focused on how CSR is implemented in the hotel industry because of its big impact in the economy of Spain and the Balearic Islands.

2.2.1 Tourism Sector in Spain

According to the National Institution of Statistics in Spain (INE, 2019):

- The tourism industry is essential for the Spanish economy because in Spain, the weight of tourism reached 154,487 million euros in 2019, which was 12.4% of GDP and also it has generated 2.72 million jobs, 12.9% of total employment.
- Also we can see the remarkable growing evolution of GDP since 2015.

Graph 1. Tourism's GDP contribution in Spain (millions of euros).



Source: (INE, 2019). Own elaboration.

During 2019, 83.7 million international tourists have visited Spain, a 1.1% more than 2018.

During these years the spending of international tourists in Spain has been increasing because in 2019 Spain reached 92278 million of euros, this means an increase of 2,8%.

The average spending per tourist reached 1,102 euros, an increase of 1.7% compared to 2018. For its part, average daily spending grew by 5.8%, to 154 euros.

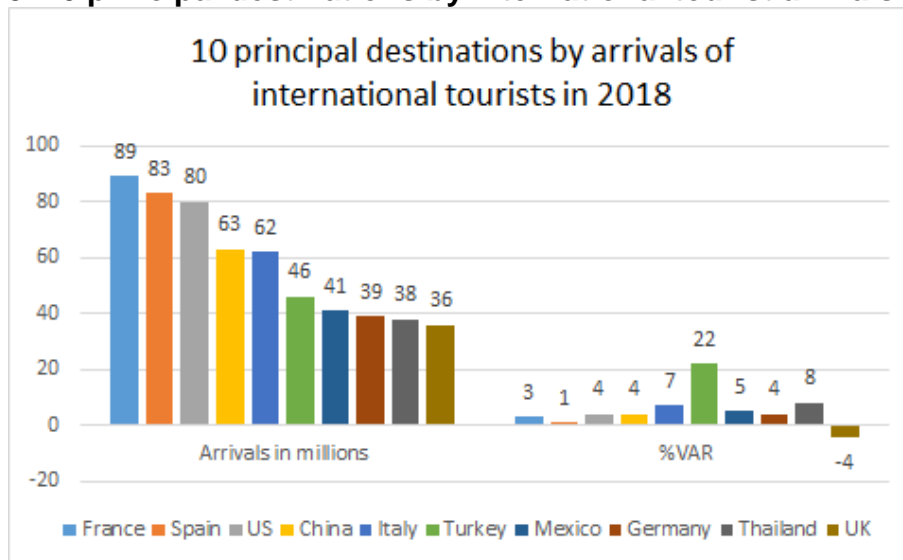
Graph 2. Total spending of international tourists in Spain.



Source: (INE, 2019). Own elaboration

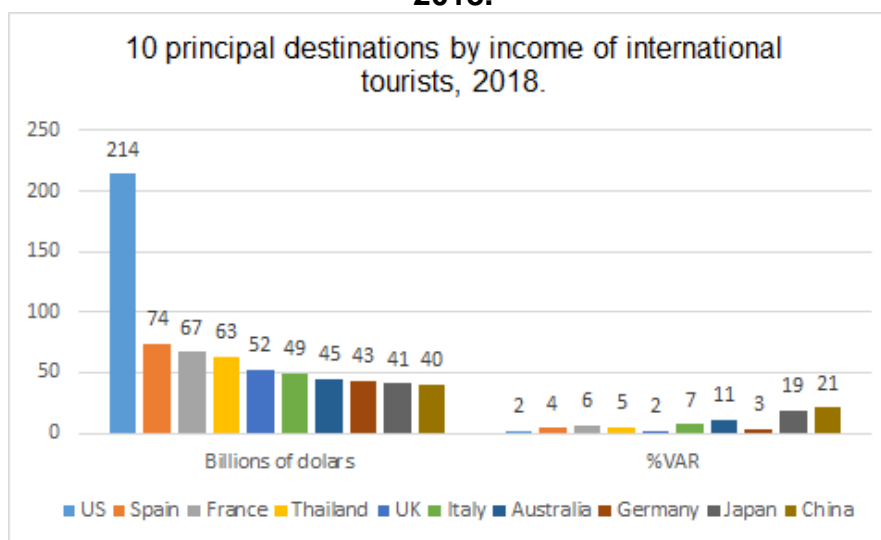
It is remarkable that Spain repeats in 2018 as the second tourist destination worldwide by the arrival of international tourists and income derived from these visits.

Graph 3. 10 principal destinations by international tourist arrivals in 2018.



Source: (El turismo en España y en el mundo, en datos y gráficos, 2020). Own elaboration.

Graph 4. 10 principal destinations by income of international tourists in 2018.



Source: (*El turismo en España y en el mundo, en datos y gráficos, 2020*). Own elaboration.

On the other hand, Spain was the most competitive country in the world in terms of tourism, as reflected in the "Report on Competitiveness in Travel and Tourism 2019" prepared by the World Economic Forum (*El turismo en España y en el mundo, en datos y gráficos, 2020*). It is a classification that takes into account the factors and policies that allow the sustainable development of travel and the contribution of tourism to the development and competitiveness of the country.

2.2.2 Tourism Sector Balearic Islands

As the companies that are going to be studied are from the Balearic Islands, it is relevant to consider how Balearic tourism contributes to the economy.

According to the Institute of Statistics of the Balearic Islands in 2019, the Balearic Islands had 16.453.636 tourists and also a historical record in tourism spending, billing and profitability (Agencia de Estrategia Turística de las Islas Baleares, 2019):

- Total tourist spending increased last year by 1.4% compared to 2018, to 16,510.7 million euros, the highest figure in the entire historical series.
- Despite the fact that there has been a slight decrease in the arrival of tourists (-0.7%) compared to 2018, 2019 is characterized by more spending, higher hotel profitability and record numbers of hiring and employment (almost one in 10 new jobs in the Balearic Islands already come from the tourism sector).

Table 1. Arrival of tourists per island and country of residence (2019).

Country	Mallorca		Menorca		Eivissa-Formentera		Illes balears	
	2019	% VAR 19/18	2019	%VAR 19/18	2019	%VAR 19/18	2019	%VAR 19/18
Germany	4.173.564	-3%	74.519	-2,7%	281.546	-0,6%	4.529.629	-2,8%
UK	2.430.087	2,9%	483.714	-3,1%	835.175	0,4%	3.748.976	1,6%
Benelux	599.949	0,1%	24.861	1,9%	341.507	-8,1%	966.317	-2,9%
Nordic Countries	729.947	-21,2%	21.972	-11,7%	28.140	17,7%	780.059	-20%
France	514.316	10,5%	95.008	19%	150.692	-11,7%	780.016	6,2%
Italy	216.385	4,2%	108.243	-6,1%	401.214	-6,6%	725.842	-3,5%
Other International	1.612.672	2,9%	89.440	4,1%	467.910	15,4%	2.170.022	5,4%
International	10.276.921	-1,5%	897.757	-0,9%	2.506.185	-0,4%	13.680.863	-1,2%
Domestic	1.597.915	5,1%	540.818	3,2%	634.040	-4,7%	2.772.773	2,3%
Total	11.874.835	-0,6%	1.438.576	0,6%	3.140.225	-1,3%	16.453.636	-0,7%

. Source: (Agencia de Estrategia Turística de las Islas Baleares, 2019). Own elaboration.

Table 2. Expenditure of tourists depending on the island of destination (2019)

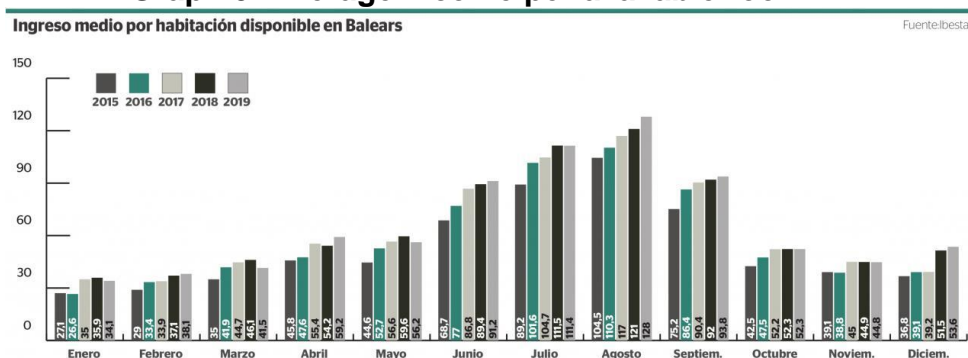
	Mallorca		Menorca		Eivissa- Formentera		Illes Balears	
	2019	% VAR 19/18	2019	% VAR 19/18	2019	% VAR 19-18	2019	% VAR 19-18
Total expenditure (millions €)	12026,0	2,2%	1374,5	-0,9%	3110,3	-0,3%	16510,7	1,4%
Daily expenditure per person (€)	150,0	3,2%	133,9	3,3%	163,5	2,7%	150,9%	3,1%

Source: (Agencia de Estrategia Turística de las Islas Baleares, 2019). Own elaboration.

2.2.3 Hotel Industry in the Balearic Islands.

According to Hostel Tur, The Balearic Islands led hotel investment in Spain in 2019 with 390 million euros (Balears lideró la inversión hotelera en España en 2019 con 390 M €, 2020). In addition to this, income per available room, also known as RevPAR, is the main reference used when calculating the profitability of hotel rooms. In 2019, it reached 84,6 euros and compared to 2018, it has only increased by 1.9%. However, compared to 2009 (42,1 euros) it has doubled its value. In fact, accommodation in hotels has increased in 2019 (3,55% more than 2018) while the accommodation in rental apartments fell by 7,44% (Agencia de Estrategia Turística de las Islas Baleares, 2019). According to the National Institute of Statistics, Balearic Islands (with 75,3%) and Canary Islands have the highest levels of hotel occupancy in Spain. Moreover, the island of Mallorca and Tenerife are the main tourist areas by number of overnight stays.

Graph 5. Average income per available room.



Source: (Agencia de Estrategia Turística de las Islas Baleares, 2019). Own elaboration.

2.3 Importance of CSR in the hotel industry.

The hotel industry has a very important impact on the economy (generating employment) and on the environment (consuming natural resources).

For this reason, hotel managers are under social pressure due to the negative impacts generated by their activity. So, the key is to make them aware of the benefits of implementing CSR correctly on the following areas (Mariño Romero et al., s. f.):

- Reaching socially conscious demand.

This social pressure (mentioned above) is generated by a demand that is concerned about sustainability. So, implementing CSR correctly (and this is what makes differentiation) can attract this segment of the market.

According to the survey made by Edelman (previously mentioned) the 70% of respondents are willing to pay more if the company is socially responsible. Reaching more demand can be helpful for the hotel industry to face seasonality and this demand has more possibilities of not paying attention to mistakes in the quality of the services if CSR is implemented.

- Employees

“CSR initiatives become a component of an integrated high performance work system”. Actually, for the company it is more probable to have benefits on the long term if employees are implicated. This is because employees feel motivated to develop their careers in the hotel company avoiding turnover in every season.

- Environment

This is the area of CSR where the hotel industry has focused the most. The survey made by Hsieh proves that 46% of the 50 principal hotel companies operate in the area of the environment (Hassan et al., 18 November 2020). Probably because he proves that the big hotel chains are more likely to obtain an economic advantage through environmental improvement and the location where 69% of hotels have environmental initiatives is Europe, followed by North America (37%) and then Asia (33%).

- Results of hotel companies

There are empirical studies on the incidence of CSR in the results of companies. For example, it increases on average the short-term value of its stock price, because people have more reliability on socially responsible companies and also the profitability is higher if the involvement from hotel companies in CSR is stronger.

So, CSR aggregates value to the hotel industry (and to the agents that are related to) and generates economic advantages. However, it should be noted that CSR needs to be well communicated to the different agents to be aware of the different practices through reports (Singal & Rhou, 2017).

Illustration 3. Benefits of implementing CSR in the hotel industry.



Source: (Mariño Romero et al., s. f.).Own elaboration

2.4 Federación Empresarial Hotelera de Mallorca

Founded in 1976 in Mallorca and including small, medium and large hotel companies, it has 844 establishments nowadays. (*Federación Empresarial Hotelera de Mallorca, s. f.*)

As its vision is guaranteeing the associate's wishes and competitiveness, it is focused on being the leading one. On the other hand, its mission is ensuring the sustainability of the hotel sector in Mallorca by creating a development framework. In fact, its goals are the following:

1. Establishing the bases of the tourist model of Mallorca.
2. Determining the objectives and guidelines of tourism policy.
3. Improving the competitiveness of the hotel sector in Mallorca.
4. Promoting and strengthening the legal advice of its associates.
5. Making training programs available to its associates.
6. Increasing the business participation.

2.4.1 Good practice guide for corporate social responsibility.

This association supports CSR by collaborating with other entities such as Cruz Roja, Distribución con Sentido Solidario, Reusa Mallorca, among others and under the initiative of "knowing, acting and transforming". In 2019, it introduced the good practice guide for corporate social responsibility (*La FEHM presenta la Guía de Buenas Prácticas en RSC, s. f.*) for these reasons:

- Knowing the practices that have the hotel sector and how are implemented.
- Taking action in decision-making to contribute to the responsible evolution of companies.
- Transforming to inculcate sustainable and responsible tourism in Mallorca.

So, the objective of this project is to study how Meliá, Barceló and Iberostar (that are members of FEHM) implement their CSR programme according to the

practices of the guide which is available in pdf format. This guide is divided into different recommendations in environmental, economic and social sustainability.

Environmental sustainability

1. Compliance with sustainable development goals

Specifically, this association works on the development of the number eight and seventeen.

Illustration 7. Sustainable development goals.



Source: («Sustainable Development Goals», 2019)

Barceló supports number eight and seventeen with:

- Decent work and economic growth through internship programmes and including vulnerable people.
- Partnerships for the goals by collaborating with the United Nations since 2002.

In addition to this, it supports the following goals:

- Climate action through searching more sustainable options and incorporating technology and equipment to be more efficient in the use of resources.
- Good health and well-being by helping their clients to have a quality experience.
- No poverty: to end with poverty it founded the Barceló Foundation.

Meliá supports:

- Clean water and sanitation: it has reduced water consumption by 8,81%
- Affordable and clean energy: they use green energy by 59%
- Sustainable cities and communities: it has established the internal carbon price.
- Responsible production and consumption: it has reduced waste by 57% and it bets for an innovative supply chain.
- Climate action: it has reduced CO2 emissions by 18,4%.
- Peace, justice and strong institutions by collaborating with public institutions.
- Partnership for the goals, quality education and decent work and economic growth by collaborating with public institutions and offering equal jobs and

collaborating with La Caixa Banking Foundation in the socio-labour integration of people at risk within the framework of the Incorpora Program.

Although Iberostar pursues achieving every goal, it focuses on the following ones:

- Decent work and economic growth by generating employment (more than 32000 jobs in 2018), promoting the local communities and making social actions related to children through Iberostar Foundation.
- Life below water with the initiative “Wave of Change” to conserve the oceans.

2. Sustainability

There are some recommendations the guide makes in terms of sustainability:

- Recycling to reduce waste
Barceló is investing in the project “Paperless”. For example, the posters that are hanging in the rooms are eliminated, digitized or simplified to recycled paper. Another alternative is checking in or checking out with their App without having to waste plastic in the key card or at the reception with the tablet avoiding printing any paper.
- Recycling organic matter to make compost
Barceló elaborates compost with organic waste. On the other hand, Iberostar promotes recycling waste with a vision of a circular economy and Meliá uses compostable raw materials.
- Taking a chance on sustainable means of transport.
These three companies provide electric vehicle charging points. In some hotels of Meliá, they offer their clients trying the new electric car e-Tron from Audi and in some hotels of Iberostar they use electric vehicles (for example electric golf cars).

3. Responsible water consumption

According to this guide, some measures that can be useful to reduce water are: incorporate bass systems consumption, installing meters flow and meters, performing period inspections of pipes, taps and cisterns and having systems of reuse of greywater or rain, equipping installations with systems of owing consumption as toilets of low capacity or paralyzers on the taps and heads and low flow shower.

Barceló has reduced 10% the consumption of water compared to the previous year, a part from the following mechanisms they have implemented: installation of flow and pressure reducers, installation of sensors in taps, optimization of systems (cisterns, irrigation, showers, laundry, ...), adaptation of green areas with native plants and less water consumption, substitution of traditional irrigation systems for drip systems, use of rainwater to irrigate green areas, continuous monitoring and monitoring of water consumption for the detection of any deviation and analysis of causes, they have made campaigns not just for customers, but for employees too.

In the case of Meliá, it has participated in the Carbon Disclosure Project Water (CDP Water) to be able to manage water in the short, medium and long term.

On the other hand, Iberostar has these measures: use of taps with savings systems, the use of rainwater, the seawater desalination and centralization of steam generation, sowing in the gardens of native species (which are better adapted to the climatic conditions of each place) and the building of a sewage treatment plant avoiding the discharge of water into the sea.

4. Renewable energy and conditioning

To implement the following is what is recommended by the guide: the biomass; the geothermal (the heat of the land) which is a source of renewable energy for stock up on air conditioning and hot water; solar energy photovoltaic with plates in the covers to take advantage of spaces or pergolas photovoltaic with double functionality, which generate electricity for the consumption of hotel and provide shade in the area from the pool or car parks.

In 49 hotels of Barceló, they use renewable energy as half of the rooms in Europe. They have adopted the following:

- Replacement of almost all hotel halogen and incandescent bulbs with lighting LED.
- Installation of light activation motion sensors, timers and automation measures to turn on the light and air conditioning, both in rooms and in common areas.
- Substitution of fuels such as diesel or propane with natural gas.
- Optimization of cooling towers and air conditioning systems or installation of air conditioning equipment more efficient
- Improvements in doors and windows to conserve temperature.
- Optimization of the room allocation process based on occupancy.
- Improvements in the insulation of pipes to reduce thermal losses.
- Efficient lighting systems with low energy and light impact in outdoor areas. Also it has control systems of the exterior lighting by twilight sensor which allows adjusting the lighting depending on the amount of sunlight.

All the hotels of Iberostar have LED bulbs. The company also has implemented in some hotels biomass pellet boilers to heat the pools, solar panels and reuse of energy.

Meliá has a system to manage the use of energy and to reduce it, named SAVE project. In addition to this, in some countries the energy they use is 100% green energy. Another project they have is CO2PERATE to get a better management of conditioning providing hotels with the technology needed.

5. ISO 14001

Firms need to implement ISO 14001 standard to unify the environmental aspects that generate their activity. In this case, these three firms comply with this certification.

Economic sustainability

1. Promoting local culture and reduction of emissions.

Barceló supports hiring local people and vulnerable people in collaboration with “Fundación Integra” and they offer internships to young people. In fact, in the Caribbean they have a project called “Chance” whose objective is providing employment to young local people.

Despite the fact that Barceló has increased CO₂, they have reduced the ratio of emissions per stay by 8%. Regarding acoustic emissions, they monitor noise levels continuously, they have implemented sound limiters in music equipment, green screens and acoustic insulation.

Melia collaborates with UNICEF to fight against the commercial sexual exploitation of children and the prostitution of minors. Also, they improve the employability of groups at risk of exclusion and of young people.

The objectives in the reduction of emissions in Meliá has been approved by Science-Based Target and ISO 14064-1. In fact, their members can exchange their points from the website for supporting Meliá’s objectives.

Iberostar hires vulnerable young local people who work and study at the hotels. With the Iberostar Foundation, they support education in local communities for disabled people, they protect childhood in collaboration with UNICEF and they support entrepreneurship and medical investigation.

2. Buying local food

Barceló’s and Iberostar’s (92%) providers are local. Meliá’s objective is to keep boosting the local economy through the acquisition of products that are km0, seasonal, fair trade and ecological.

3. Eliminating the waste in food

Barceló has donated more than 77 tons of food to entities and has an efficient system management to adjust their gastronomic offer correctly by standardizing the recipes and by collaborating with Too Good to Go.

Meliá has launched a project. It aims to prevent food waste through artificial intelligence implanted in garbage cans.

Iberostar’s measures are planning meals depending on the forecast of the occupation and considering the historical data of consumption in restaurants.

4. Promoting and launching initiatives of the circular economy.

Meliá focuses on promoting circular economy by using and recycling soap and by collaborating with “Hoteles circulares” and “Mares circulares” to support hotels to have a circular economy and the cleaning of seas.

Iberostar has a movement called Wave of Changes to impulse the circular economy by quitting plastics of one use. In fact, this company is the first one in joining the European Strategy for plastics.

5. Permanent dialogue and new ways of commitment to stakeholders.

To be sustainable, Barceló involves employees, customers and suppliers and Melia does it as well by inviting them to participate in their commitments, including the issues that are important to them to Meliá’s strategy, adapting the channels of communication and creating a section in the official website for stakeholders.

Instead, the communication that Iberostar has with its stakeholders consists of a strategic perspective, the prioritization of stakeholders, the promotion of listening channels for aspects linked to CSR, the consideration of their feedback, having a dialogue with a continuous improvement that is deployed from the corporate area.

6. Creating hotels without paper.

Barceló has a project called 'Paperless', it is an initiative that pretends to protect the environment by for example, turning posters at the rooms to digital systems or checking-in by the smartphone without printing any paper.

Meliá offers reading newspaper digitally and the company uses a software at the finance team to avoid printing.

Iberostar has reduced paper by 79% due to the digitalization, for example in the management of cleaning rooms or checking-in with the app or the web site.

7. Integrating sustainability into hotel architecture.

When building or reforming hotels, Barceló has a minimum environmental and energy efficiency criteria.

Meliá complies with urban and environmental regulations, they also have a sustainable criteria when building or reforming hotels and they act accordingly to ISO 50001 and ISO 14001.

Iberostar has construction systems and materials that are adapted to sustainability.

8. ISO 50001 Energy Management System

It helps to save energy costs implementing a policy that regulates the energy aspects derived from the activity of the firms. Meliá is the only one that has this certification.

Social sustainability

1. Collaboration with social entities.

Both Barceló and Iberostar support social entities with their Foundation and Meliá has supported 213 social entities.

2. Continuous training for employees.

In Barceló it is offered development programs for employees under B campus, their corporate university and in 2019 they offered 91 training plans.

Meliá enables spaces in their corporate offices to offer training programs.

Iberostar promotes training by publishing all the programs at the corporate website. In fact, employees spent 241879 hours in their training.

3. Divuligation.

It is important that the firm communicates with the employees and the clients. Thus, every employee needs to be implicated and awarded the actions the company makes.

Iberostar's movement is well-known by their employees as this company participates in tourist congresses, they make expositions and they develop formation plans for their employees. All the information of the company is published on their corporate website and also external communication is important for them by having their social media updated.

Meliá has developed an internal communication model where every week is updated and also has different communication channels for the clients.

Barceló has improved their Customer Report Management and also they have updated their corporate website.

3. Methodology

The methodology used consists of four steps:

The first one refers to the academic research because to understand the CSR's theoretical point is needed to study the publications that some professors have done.

Therefore, it takes place the study of cases that consists in analysing the latest annual reports of the following hotel companies: Meliá (2019), Barceló (2019), and Iberostar (2018). All the annual reports are available on the website of the firm in question. But, in the case of Barceló, despite the fact that they are not listed on the stock exchange, this means that publishing the annual report is not compulsory for them, they do share it through their website. As this annual reports include all the information of the firm, it has been analysed only the part of CSR.

Then, the guide of the good practices in CSR is published by the hotel business federation of Mallorca. This one is provided in their website and it has been used to compare how the previous companies apply their CSR according to this guide.

Finally, there are interviews made to the heads of CSR of Barceló and Meliá to obtain additional information and to understand in a clearer way how they operate. The interview of Barceló took place via Skype to Belén Juárez, responsible for the voice of customer and CSR area, who contacted me after sending an email to the general address of Barceló. In the interview, she showed their annual report and then, after reading the document, she answered all the questions.

In the case of Meliá, they did not reply for an interview but they answered to some questions via email.

3.1 Companies in the Balearic Islands.

The hotel companies that will be analysed are Meliá, Barceló and Iberostar. These three chains are Spanish, located in Mallorca. The reason that explains the choice of these three companies is that according to the ranking of Hostel Tur, these three companies are part of the 10 hotel chains that bill the most. In addition to this, these three firms are part of the 10 hotel chains with the most establishments and rooms (González, 2020).

Table 3. Top 10 by turnover of Spanish chains with more than 1,000 rooms.

Hotel companies	Establishments		Rooms	
	2020	2019	2020	2019
Meliá Hotels International	137	143	33249	34172
Iberostar Hotels & Resorts	66	65	16735	16421
Riu Hotels & Resorts	141	133	14711	13728
Barceló Hotel Group	99	106	12105	12786
NH Hotel Group	28	29	11540	11318
Grupo Piñero	53	51	11459	11141
Palladium Hotels & Resort	33	33	11056	11005
H10 Hotel	37	36	10561	10248
Grupo Hotusa	43	36	9826	8633
Princess Hotels	59	59	7124	7032

Source: (González, 2020). Own elaboration.

Table 4. Top 10 hotel chains with the most establishments and rooms.

Hotel Companies	Turnover 2019	Turnover 2018	Variation %
Meliá Hotels International	2846,00	2946,50	-3,41%
Iberostar Hotels & Resorts	2353,00	2659,00	-11,51%
Riu Hotels & Resorts	2240,00	2114,00	5,96%
Barceló Hotel Group	2218,40	2559,00	-13,31%
NH Hotel Group	1718,30	1623,00	5,87%
Grupo Piñero	800,00	918,00	-12,85%
Palladium Hotels & Resort	752,00	636,00	18,24%
H10 Hotel	660,00	620,00	6,45%
Grupo Hotusa	620,00	531,00	16,76%
Princess Hotels	286,80	341,99	-16,14%

Source: (González, 2020). Own elaboration.

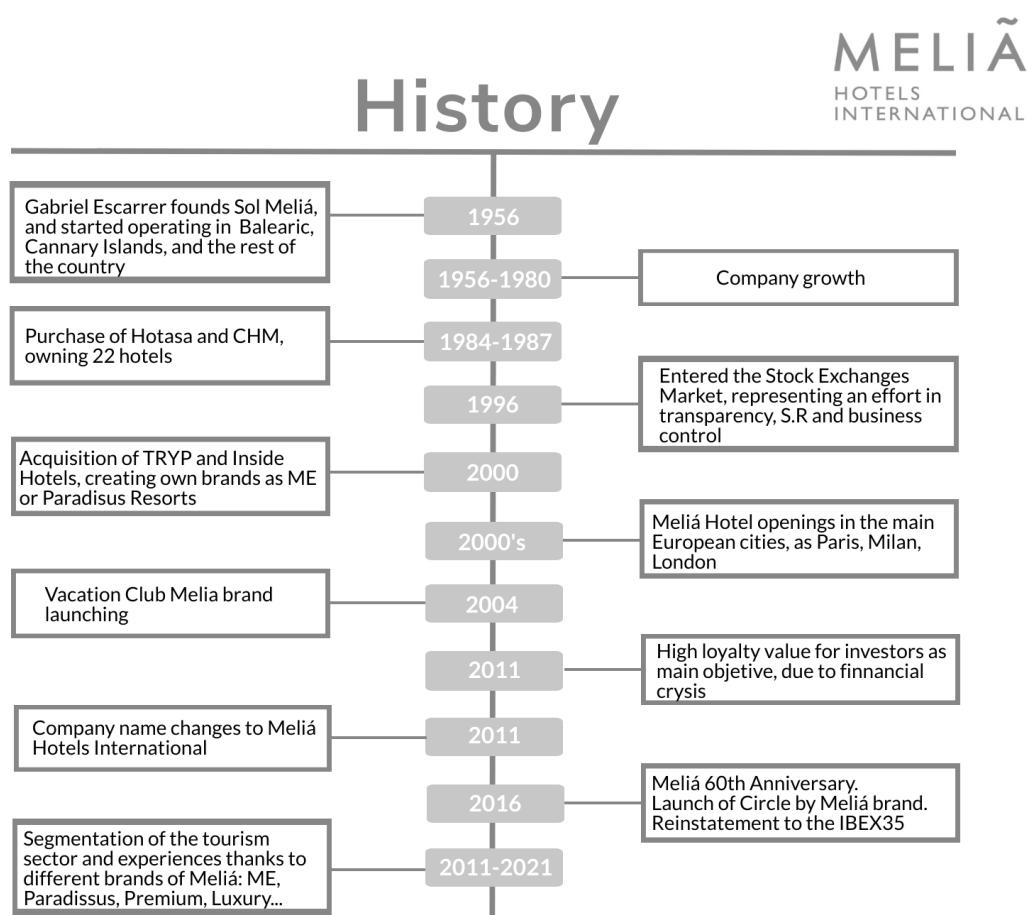
3.1.1 Meliá Hotels International.

In 1956 Gabriel Escarrer founded this company. At the beginning, it was called Sol Meliá and in 2011 they changed the name into Meliá Hotels International.

Nowadays, it is one of the top 20 hospitality companies worldwide with 5000 employees (*Corporate responsibility*, s. f.).

What distinguishes Meliá from other companies is that they offer both city and vacation hotels. In this way, they face seasonality and they get more clients describing themselves as a familiar, passionate and responsible company.

Illustration 4. History of Meliá Hotels International.



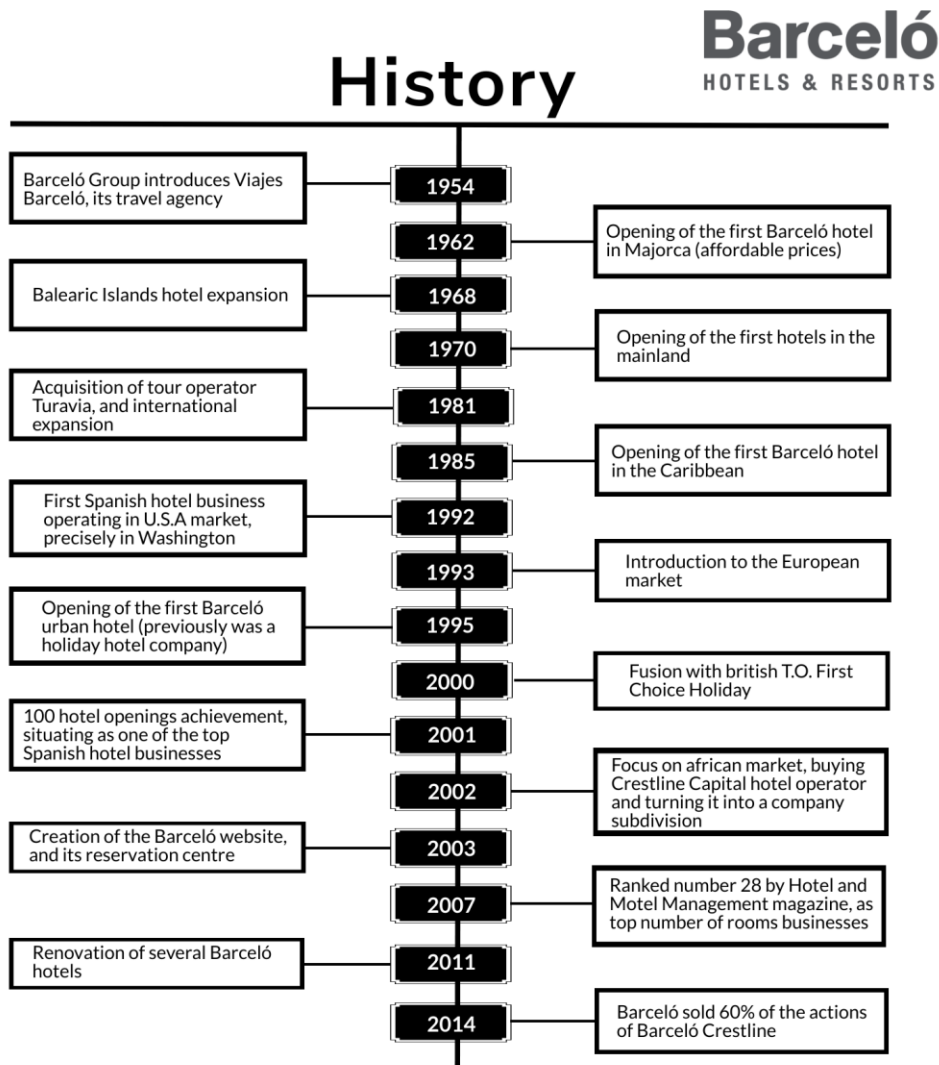
Source: (Corporate responsibility, s. f.) .Own elaboration.

Meliá Hotels International overcame the financial crisis in 2008 by being innovative in their organization in some fields such as structure, strategy, culture and values. In addition to this, they differentiate from other companies because it is the first hotel company that got the certification of a Biosphere Hotel Company and in achieving the Chinese, Middle East and the American market apart from being the only one included in the exclusive “responsible” index of the FTSE4Good Ibex exchange. Also, they collaborate with United Nations Global Compact and UNICEF for the protection of children and the prevention of child sexual exploitation.

3.1.2 Group Barceló.

Group Barceló was born as a transport company in 1931, whose owner is Simón Barceló. Being a mallorcan touristic group, it is divided into Barceló Hotel Group and Ávoris established in 245 hotels in 22 countries and more than 700 travel agencies. Also, 33000 employees take part in this company. (*How we are in Barceló*, s. f.)

Illustration 5. History of Barceló Hotels & Resorts.



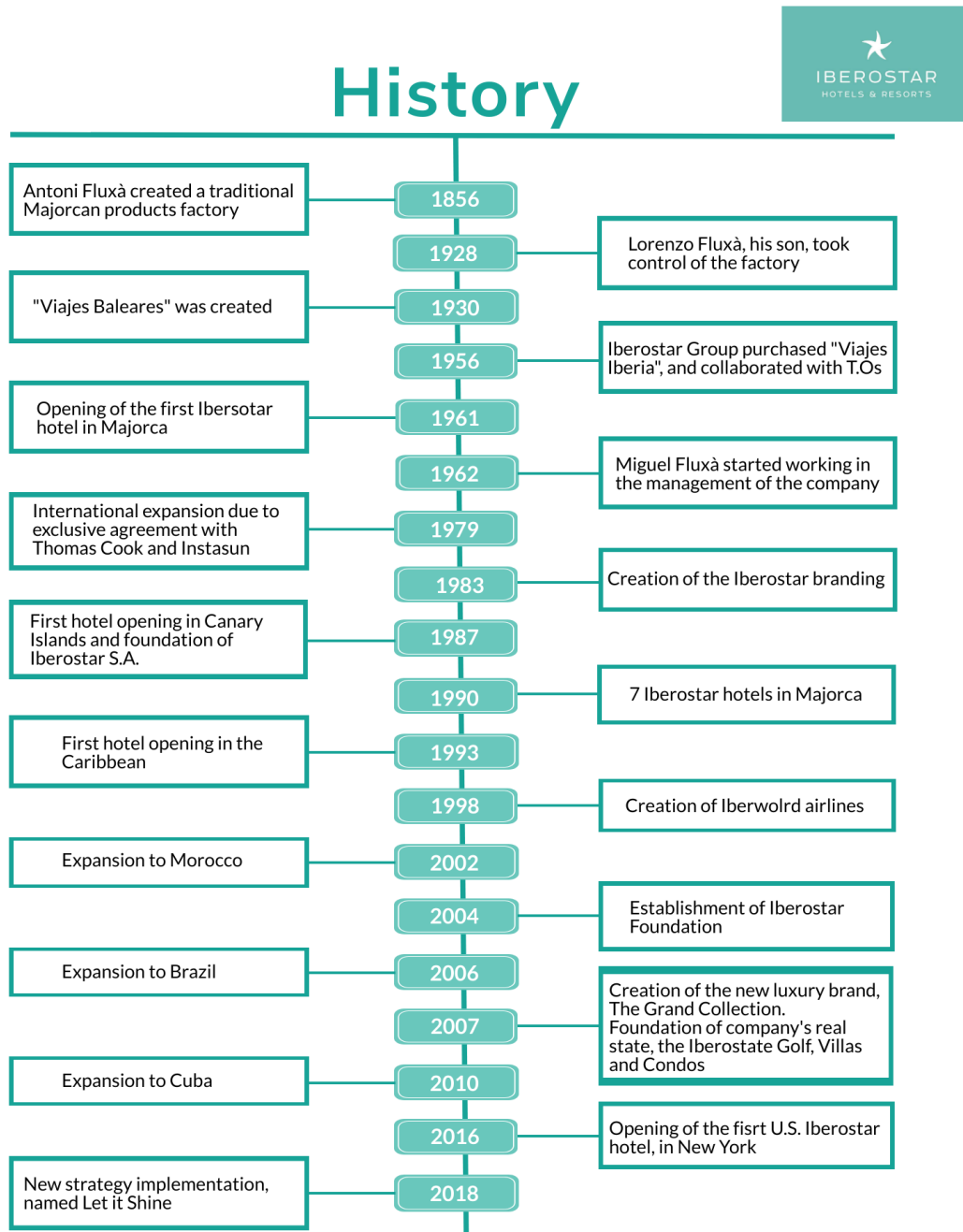
Source: (*How we are in Barceló, s. f.*). Own elaboration.

2014 was successful for Barceló because they had the record in the number of rooms. In 2015 they collaborated with Hispania Activos Inmobiliarios in opening a vacation hotel to reach this segment. Furthermore, they got the 100% of the company's capital by negotiating with the shareholders of Occidental Hoteles Management. Investment was key in 2016, creating a new multi brand strategy formed by Royal Hideaway Luxury Hotels & Resorts (Luxury), Barceló Hotels & Resorts (Upper Upscale), Occidental Hotels & Resorts (Upscale) and Allegro Hotels (Upper Midscale). As Barceló had 40% of its capital, in 2017 Barceló owned the entire company acquiring 60% of the Crestline's Capital.

3.1.3 Iberostar Group.

This hotel company was born in Mallorca, in 1956 although in 1983 Fluxà family created the Group formed by Iberostar Hotels & Resorts, Iberoservice, Iberostate and Club Iberostar with more than 120 hotels of 4 and 5 stars in 19 countries. As it is a family company, it is focused on guaranteeing quality in the experiences they offer, innovation in the structure of the company and sustainability to protect the environment. (CSR in the Iberostar Group, s. f.)

Illustration 6. History of Iberostar Hotels & Resorts.



Source: (CSR in the Iberostar Group, s. f.). Own elaboration.

3.2.1 Corporate social responsibility of Meliá.

To achieve the goal they have, that is contributing positively to the environment, they include CSR in their business strategy. This business strategy is focused on ethics and human rights by accomplishing the objectives of the United Nations

2030 Agenda and taking into consideration the United Nations Global Compact. Indeed, Meliá Hotels International is committed to many organizations that support CSR because Meliá is adapting its behaviour according to the desires of the demand.

3.2.2 Corporate Social Responsibility of Iberostar.

Iberostar Group is loyal to CSR due to their desire to contribute certainly to the milieu and to society. The entire company behaves ethically according to good corporate governance and they progress by offering equal opportunities and improving the local community's welfare apart from protecting the natural wildlife without worsening the quality in the services. (*CSR in the Iberostar Group*, s. f.) The interest groups that constitute CSR are the shareholders, the employees and the guests and suppliers.

The Iberostar Group joined the World Code of Ethics for Tourism of the WTO to obtain voluntary commitment, and the ECPAT Code of Conduct for the protection of children against sexual exploitation in tourism in 2011.

3.2.3 Corporate Social Responsibility of Barceló.

The adjectives that distinguish Barceló are honesty, leadership and commitment. Contributing in a sustainable way to tourism and to the society economically and socially is the goal of their CSR strategy called Barceló Responsible.

Their strategy is based on the United Nations Sustainable Development Goals adopted in the 2030 Agenda for Sustainable Development to contribute directly or indirectly to these goals. To get it, they invest in conservation and protection. Moreover, they are worried about both: present and future and they describe themselves as the beginning of change (*How we are in Barceló*, s. f.).

4. Findings

It will be explained how Meliá, Barceló and Iberostar differentiates from each other in terms of implementing a CSR program.

The symbol ✓ makes reference to the one that is the best one in a particular point.

Environmental sustainability

Although all the companies are committed to sustainable development goals, to achieve them, Iberostar has its own completed program, it is called Wave of Changes and it is specifically to achieve responsible tourism.

Despite the fact that the three companies focus on eliminating the plastics of one us by using digital systems, training their employees and making their clients aware of this issue, Iberostar is the only one that has added to the European Strategy for the plastics and also it has electric vehicles in 10 hotels while in Barceló and Meliá they have it just in a few ones.

The relevant fact about responsible water consumption is that Meliá has reduced it to 8,81%, this is above the objective (8%) using digital systems and to proceed, they are defining a corporate policy about water resources.

In addition to this, Barceló is the one that has more developed mechanisms of energy in more places and all the companies have implemented ISO 14001.

Table 5. Comparison between Meliá, Iberostar and Barceló in environmental sustainability.

ENVIRONMENTAL SUSTAINABILITY	Meliá	Iberostar	Barceló
Compliance with sustainable development goals		✓	
Sustainability		✓	
Responsible water consumption	✓		
Renewable energy and conditioning			✓
ISO 14001	✓	✓	✓

Source: own elaboration.

Economic sustainability.

All the companies contribute to the local culture with their foundations or collaborating with others. However, Iberostar is the one that has invested more in this issue (4,4 millions of euros) and they are reducing emissions with their program called Wave of Changes, that is more deeply focused than the other companies.

In addition to this, the majority of the providers are local. But, the one that buys more local food is Iberostar, with a percentage of 92%, compared to the 90,97% in Meliá and the 88% in Barceló.

Regarding the elimination of the waste in food, Meliá uses the most innovative and developed mechanism, using artificial intelligence.

Iberostar impulses circular economy through Wave of Change, avoiding the consumption of 200 tons of plastic. On the other hand, Meliá doesn't own a particular program, just collaborates with other entities and Barceló is still developing its own.

Iberostar also has the most extensive way of commitment to stakeholders. Also, the three companies use digitalization to reduce the consumption of paper that is why they are at the same level.

To build new hotels, Meliá follows ISO 14001 and ISO 50001 (being the one that has commitment to this certification) to be sustainable while the other two companies have their own criteria.

Table 6. Comparison between Meliá, Iberostar and Barceló in economic sustainability.

ECONOMIC SUSTAINABILITY	Meliá	Barceló	Iberostar
Promoting local culture and reduction of emissions			✓
Buying local food			✓
Eliminating the waste in food	✓		
Promoting and launching initiatives of the circular economy			✓
Permanent dialogue and new ways of commitment to stakeholders			✓
Creating hotels without paper	✓	✓	✓
Integrating sustainability into architecture	✓		
ISO 50001 Energy Management System	✓		

Source: own elaboration.

Social sustainability.

Iberostar, apart from having its own foundation and being the one that invests more, collaborates with other entities.

The three of them have developed training programs through their own online platforms: they are called E-melia, B welcome and Iberostar University and they have communication's programs at the same level as well.

Table 7. Comparison between Meliá, Iberostar and Barceló in social sustainability.

SOCIAL SUSTAINABILITY	Meliá	Barceló	Iberostar
Collaboration with social entities			✓
Continuous training for employees	✓	✓	✓
Divulagation	✓	✓	✓

Source: own elaboration.

So, according to the interviews, a part from these differences, Meliá differentiates by considering that the CSR they implement is not just a program, it is a strategic approach because it improves its own management, non-financial information, positioning and reputation and helps to identify new opportunities for improvement and commitment to innovation.

In the case of Barceló, they differentiate from others by integrating CSR in all the departments making the workers part of their program, making small actions to build big projects.

5. Conclusion

Nowadays, the tendencies in the market are evolving. As the preferences of demand are changing, firms adapt to offer the satisfaction of the consumer's needs and this is what is happening with Corporate Social Responsibility. People are being more conscious of the impacts that a firm has on the environment, although the concept is not new. Therefore, big companies are developing extensive CSR programs. Specifically, the hotel chains, due to the huge impact they have on the environment, in the economy and in the society. However, CSR is not easy to implement, it requires to accomplish some responsibilities and of course, they do it because it has benefits not only for the external agents, but for themselves as well. But, this overcomes the disadvantages that might be.

As it has seen, Meliá, Barceló and Iberostar are important hotel chains that operate worldwide and they are making efforts to reduce the negative consequences their activity may generate through their CSR programs.

Having a guide, such as the one that has been applied, is really positive for making CSR possible because it serves as a tool to help in designing the CSR programs and in some way, to make pressure over the big companies to take actions.

As it has shown, there are differences among how they apply CSR and it is relevant to identify them because we can see that there is not only one way of doing things, but several and this is something positive for the concept of CSR, because this demonstrates that the range of possibilities is very wide and every firm is able to do something. Also, identifying the differences can help to improve the actions that these companies make. For example, as Iberostar has a specific program for sustainability, it might motivate the other companies to develop their own too. The same happens with the technology that uses Meliá, it might be a model for the other entities to follow and in the case of Barceló, it proves that energy mechanisms are varied and useful and other firms could act in the same way. Actually, it would be really effective if these firms cooperate together because as there are some companies that have more revenue, they have the option of investing more on CSR and this turns into better practices that for other firms might be unknown.

What I have learnt is that CSR is evolving and it is a real issue for the business and for the consumers. Moreover, it is necessary to make a good investment to be effective and this is why big companies are able to implement a developed program and the small ones, as they have not the same resources, their impact is lower but they still are able to make some actions.

Also, despite the fact that the companies studied have differences among each other, they make actions in every branch of the FEHM's guide reducing the negative impacts they cause.

The authorities play an important role as well because they can create normative in terms of sustainability to make possible CSR and to avoid bad practices. In this way, firms need to be reliable and transparent with their activity because thanks to technology, people have access to all the information. This means that CSR is possible if all agents are involved.

This research helped me to understand that CSR is the present and the future of the business and as some people don't know what it is, there is a lack of education in this issue that could be taught in academic institutions to make people conscious that sustainability is possible. Also, CSR is useful for every type of firms so in any firm I will work for, CSR will be necessary and apart from my

career, CSR is present in my daily life, consuming from companies that are socially responsible.

Regarding COVID-19, there is a new challenge for implementing CSR. It is needed to find a balance with the sanitary measures that in some cases, can be positive or negative for the initiatives because according to Belén Juárez, the process of digitization has been put ahead than sustainability due to the emergency of improving digitization accelerated. Therefore, the investment is more focused on technology than in CSR, giving place to the postponement of some CSR projects such as implementing bamboo instead of plastic in the room key cards. So, the health requirements that have raised from the pandemic are able to harm sustainable projects being a challenge for CSR by using more plastic, for example, in TV remotes or in coffee glasses, to protect the health of the clients. On the other hand, paper has been reduced to avoid infections, and this helps the environment.

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7. Annex

Interview Meliá

1. ¿En qué se diferencia el programa de RSC de Meliá con sus competidores? “Las diferencias estriban principalmente en el enfoque transversal y holístico, desde el gobierno corporativo al impacto social. Cada compañía tiene una madurez diferente en su desarrollo. Meliá no tiene un ‘programa’ de rsc, tiene un enfoque estratégico en sostenibilidad.”
2. El impacto (tanto económico como social) de RSC de Meliá en Baleares. ¿Hay diferencias del impacto que tiene en Baleares con respecto al resto del mundo? “Nuestro modelo se adapta a cada realidad por lo que el impacto generado atiende a cada destino. Las pautas o directrices son globales, pero adaptables a cada realidad.”
3. ¿Por qué Meliá quiere implementar RSC? Ventajas que tiene para la empresa y desventajas.” Entendemos la rsc como una palanca o herramienta de gestión. Como consecuencia aporta ventajas sobre todo a la mejora de la propia gestión, la información no financiera, el posicionamiento y la reputación, así como la identificación de oportunidades de mejora y apuesta por la innovación.”

Interview Barceló

Belén Juárez, the head of CSR in Barceló, who was interviewed by Skype, considered it important to remark that in their company, CSR is integrated from the top to the bottom. Every worker that is responsible for one department makes CSR possible apart from having a specific department for CSR.

So, it is a multidisciplinary team and the director or the ambassador of one particular hotel implements the program.

In addition to this, they act in a simple way, step by step to make possible their projects that are different depending on where the hotel is located.

The CEO considers digitalization, sustainability and security, and the experience of the client the important issues because in the end, they are all related with digitalization, sustainability is possible.

As a disadvantage, she considers that there is so much to do that you need to prioritize because investment is not unlimited.

Regarding COVID-19, the process of digitization has been accelerated, investing a lot and some projects of RSC have been postponed such as bamboo instead of plastic in the key cards. In addition to this, the health requirements that have raised from the pandemic are able to harm sustainable projects being a challenge for CSR. For instance, now the plastics of one use are recommended and on the other hand, paper has been reduced to avoid infections, and this helps the environment.