



Journal of Small Business and Enterprise Development

Greening competitiveness for hotels and restaurants

Fabio Iraldo, Francesco Testa, Pietro Lanzini, Massimo Battaglia,

Article information:

To cite this document:

Fabio Iraldo, Francesco Testa, Pietro Lanzini, Massimo Battaglia, (2017) "Greening competitiveness for hotels and restaurants", Journal of Small Business and Enterprise Development, Vol. 24 Issue: 3, pp.607-628, <https://doi.org/10.1108/JSBED-12-2016-0211>

Permanent link to this document:

<https://doi.org/10.1108/JSBED-12-2016-0211>

Downloaded on: 29 November 2017, At: 01:04 (PT)

References: this document contains references to 137 other documents.

To copy this document: permissions@emeraldinsight.com

The fulltext of this document has been downloaded 472 times since 2017*

Users who downloaded this article also downloaded:

(2017), "The review of "green" research in hospitality, 2000-2014: Current trends and future research directions", International Journal of Contemporary Hospitality Management, Vol. 29 Iss 1 pp. 226-247 https://doi.org/10.1108/IJCHM-11-2014-0562

(2017), "The impact of green experience on customer satisfaction: evidence from TripAdvisor", International Journal of Contemporary Hospitality Management, Vol. 29 Iss 5 pp. 1340-1361 https://doi.org/10.1108/IJCHM-07-2015-0371

Access to this document was granted through an Emerald subscription provided by emerald-srm:226101 []

For Authors

If you would like to write for this, or any other Emerald publication, then please use our Emerald for Authors service information about how to choose which publication to write for and submission guidelines are available for all. Please visit www.emeraldinsight.com/authors for more information.

About Emerald www.emeraldinsight.com

Emerald is a global publisher linking research and practice to the benefit of society. The company manages a portfolio of more than 290 journals and over 2,350 books and book series volumes, as well as providing an extensive range of online products and additional customer resources and services.

Emerald is both COUNTER 4 and TRANSFER compliant. The organization is a partner of the Committee on Publication Ethics (COPE) and also works with Portico and the LOCKSS initiative for digital archive preservation.

*Related content and download information correct at time of download.

Greening competitiveness for hotels and restaurants

Greening
competitiveness

607

Received 16 December 2016
Revised 12 February 2017
2 March 2017
9 March 2017
Accepted 21 March 2017

Fabio Iraldo

*IEFE Università Bocconi, Milano, Italy and
Scuola Superiore Sant'Anna, Pisa, Italy*

Francesco Testa

Scuola Superiore Sant'Anna, Pisa, Italy

Pietro Lanzini

Department of Management, Università Ca' Foscari, Venezia, Italy, and

Massimo Battaglia

Scuola Superiore Sant'Anna, Pisa, Italy

Abstract

Purpose – The purpose of this paper is to present the results of a survey-based study performed on Italian SMEs in the “hotel, restaurant, café” (HORECA) sector, aimed at investigating the relationship between pro-environmental strategies and competitiveness and how such strategies can be exploited to outperform competitors.

Design/methodology/approach – The survey involved 317 Italian SMEs. Regression models have been developed to analyze the causal relationship between three dimensions of competitiveness (competitive advantage over competitors, customer satisfaction and employees’ motivation), and environmental practices that can be adopted by HORECA SMEs.

Findings – Top management commitment emerges as a key driver of competitiveness, confirming the strategic relevance of a sound approach to sustainability also in SMEs operating in the tourism sector. Moreover, actions aimed at investing in green food products (e.g. organic food) and awareness campaigns emerge as strong predictors of good business performance. Finally, at managerial level, entrepreneurs and owners evaluate the implementation of internal sustainability monitoring systems as a relevant support to increase their competitive performance.

Research limitations/implications – Since the results are limited to Italian HORECA businesses, a cross-country comparison could represent a potential improvement of the research. Moreover, since the sector is characterized by the predominance of small and micro firms, specific attention should be devoted to the role played by entrepreneurs’ personal values in shaping business strategies.

Originality/value – The paper contributes to the ongoing debate on the relationship between SMEs in the tourism sector and the environmental dimension analyzing the link between the adoption of “green” practices and the competitive performance. The results suggest that customer involvement represents an essential pre-requisite to turn sustainability into an opportunity of market distinctiveness and stress the strategic role of the implementation of performance monitoring systems.

Keywords Italy, Competitiveness, Hospitality, HORECA, Green practices, Tourism SMEs

Paper type Research paper

1. Introduction

The field of research on business and the natural environment (BNE) grew steadily since the 1990s, with contributions from all business disciplines (Bansal and Hoffman, 2012; Testa *et al.*, 2017; Wright and Nyberg, 2016) and emerging as a response to growing calls for companies to reduce the detrimental impacts of their activities on the environment. Theoretical contributions and empirical investigations on BNE represent a heterogeneous body addressing the topic from different perspectives; for instance, many scholars focused on the relationship between corporate environmental practices (or corporate social responsibility (CSR)) and financial performance (Aragon-Correa *et al.*, 2015; Lioui and Sharma, 2012; Miroshnychenko *et al.*, 2017; Singal, 2014; Wang *et al.*, 2016) or competitiveness at large (Battaglia *et al.*, 2015; Marin *et al.*, 2012; Ortiz-de-Mandojana and Bansal, 2016; Schaltegger *et al.*, 2012).



The tourism sector made no exception, being involved in the debate on sustainability since 1995, with the first World Conference on Sustainable Tourism (Hall *et al.*, 2015) and the issue of the consistency between anthropogenic burdens generated by tourism and environmental consequences becoming mainstream at both institutional and academic level (Aragon-Correa *et al.*, 2015; Buckley, 2012; Hall *et al.*, 2015). Indeed, sustainability represents an important topic in relation to tourism planning and development (Budeanu *et al.*, 2016; Cucculelli and Goffi 2016; Southgate and Sharpley, 2002; Yuksel *et al.*, 1999) because of its effects (both positive and negative) on community and society, economy and the natural environment. Improper tourism planning and management can destroy resources, which are the foundations of tourism itself within a community. To be successful, tourism development must be planned and managed according to sustainable principles, with a constant focus on protecting the local natural heritage and on limiting pollution (Choi and Sirakaya, 2006; Jenkins and Schröder, 2013; Jovicic, 2014); this requires the direct and active involvement of all subjects that are interested in initiatives related to tourism, and affected by its flows (Pulido-Fernandez *et al.*, 2015; Waligo *et al.*, 2013).

Businesses are to play a key role, given the strong correlation between their profitability and the preservation of natural heritage and landscape (Byrd, 2007; Gómez-Haro *et al.*, 2015); indeed, unspoiled environment can represent the attractive element qualifying a specific destination where activities take place (Huybers and Bennet, 2002; Mihalič, 2013). The regenerative capacity of resources is essential to ensure the attractiveness of a territory, to guarantee high levels of tourism demand and to support the survival and profitability of companies therein located (Battaglia *et al.*, 2012). The sustainability challenge hence becomes strategic for tourism companies, representing a qualifying asset of their business. Nevertheless, the debate on the business case for sustainability in the tourism sector is far from over, as there is no general agreement in literature and amongst practitioners on whether companies implementing sound green strategies achieve a competitive edge over gray companies. On the one hand, increased sustainability bears the potential to attract those customers that are interested in ethical and environmental aspects and that can be directly involved in a sustainable management of tourism businesses (Chen *et al.*, 2016; Dolnicar, 2015; Moeller *et al.*, 2011); moreover, sound strategies might entail cost reductions in terms, for instance, of energy/water savings, energy efficiency or waste reduction (Chan, 2005; Font *et al.*, 2016). On the other hand, however, there are also costs (both technical and organizational) that need to be born in order for a successful green strategy to be implemented (Chan *et al.*, 2015; Revell and Blackburn, 2007), and that assume a particular relevance if we consider that most companies in this sector are SMEs (Thomas *et al.*, 2011).

The paper contributes to the ongoing debate analyzing the relationship between the adoption of “green” practices by businesses in the tourism industry and competitive performances of the latter. In particular, it explores “green” practices adopted by SMEs operating in the “hotel, restaurant, café” (HORECA) sector, based on data collected with a survey on a large sample of Italian companies. Regression models are developed to analyze the causal relationship between three dimensions of competitiveness (competitive advantage over competitors, customer satisfaction and employees’ motivation) and environmental practices that can be adopted by firms. Emerging evidence has relevant implications both for practitioners and for scholars. Top management commitment emerges as a key driver of competitiveness, confirming the strategic relevance of a sound approach to sustainability also in SMEs operating in the tourism sector (Battaglia and Frey, 2014; Murillo and Lozano, 2009). Moreover, investments on green food products (e.g. organic food) and awareness campaigns emerge as two strong predictors of good business performance. These results are relevant for the current debate, highlighting customer involvement as an essential pre-requisite to exploit sustainability as an opportunity for market distinctiveness. Indeed, growing research on consumer behavior suggests that in many sectors the role

played by customers is crucial, as regards not only purchasing but also consumption and curtailment behaviors (Testa *et al.*, 2016). Furthermore, at managerial level, entrepreneurs and owners consider the implementation of internal sustainability monitoring systems as a relevant support to increase their competitive performance.

The paper is organized as follows: Section 2 analyzes literature on relevant theoretical frameworks and defines the research questions of the study. Section 3 describes the research methods illustrating variable measurement and estimation methodology. Section 4 is devoted to the presentation and discussion of results, while concluding remarks in section 5 outline the limitations of the study as well as possible avenues for future research.

2. Literature review and research questions

2.1 *The relationship between business and natural environment*

Businesses operating in the tourism sector are mainly SMEs (Garay and Font, 2012; Thomas *et al.*, 2011). Such organizations somehow typify the sector, and they can be vital to job creation (Wanhill, 1999), to destination competitiveness and development (Andriotis, 2002; Cvelbar *et al.*, 2016), and to sustainable tourism (Batta, 2016; Fuller *et al.*, 2005; Horobin and Long, 1996). As far as the latter point is concerned, a vast literature (Chou *et al.*, 2012; Coles *et al.*, 2016; Michailidou and Vlachokostas, 2016; Wang *et al.*, 2013) demonstrated that tourism businesses, because of growth rates and geographical dissemination, might be considered extremely pollutant. The impacts of tourist flows (albeit negligible at individual level) are significant if considered as an aggregate, because of the cumulative effects produced by tourism businesses in a specific territory. Surprisingly, however, practitioners in the industry only recently became aware of (and interested in) the implications of pro-environmental practices for their businesses (Hang *et al.*, 2010). A possible explanation is represented by the fact that most SMEs seem to downsize the real environmental impacts of their activities, which are considered as negligible and not deserving specific environment-oriented strategies (Gössling, 2002; Holden, 2008; Rutherford *et al.*, 2000). This lack of awareness also influenced the perception of opportunities related to a correct and proactive management of environmental issues, as many business owners are yet reluctant to undertake sustainable strategies and practices exceeding legal compliance.

First, businesses tend to lack perception of the strategic link existing between their activities and local natural environment, and the need to balance environmental protection as source of tourist attractiveness with the accessibility of natural beauties for the enjoyment of tourists. This relationship represents the crucial strategic variable connecting demand and supply of the services being provided (Ayuso, 2006). However, the aim of tourism businesses should not be limited to equilibrium between “protection” and “accessibility” to local natural resources, as it is worth considering the need to balance complex sustainability-related issues with criteria and standards of comfort and hospitality. The identification of a correct balance between these forces requires the definition of specific strategies that exceed mere legal compliance as well as an active involvement of employees, guests and tourists (Battaglia *et al.*, 2012; Dos Santos *et al.*, 2016; Font *et al.*, 2008; Sinding, 2000).

Second, companies failing to see the business case for sustainability fear that costs associated with green strategies might outweigh perspective benefits (Dodds and Holmes, 2011; Revell and Blackburn, 2007). There is, however, evidence in literature supporting a positive correlation between environmental and competitive performance in the hospitality sector. Singal (2014), for instance, carried out an empirical analysis on a data set of tourism companies, showing that better environmental performances lead to improved financial performances. Hotels implementing sustainable practices attract more customers via word-of-mouth, increasing their willingness to pay and return intention (Kang *et al.*, 2012), similar results, moreover, can be found in the restaurant sector, as well (Schubert *et al.*, 2010).

Albeit the increasing share of customers actually interested in the sustainability of the offer so that a customer-driven pressure actually exists (Dolnicar, 2015; Foster *et al.*, 2000; Kirk, 1995), most owners still believe that clients can be won on dimensions other than environmental ones: prices, traditional qualities of the offer, etc. (Kasim and Ismail, 2012). Moreover, some businesses fear that sustainability might be interpreted as trading-off with luxury and comfort of the hospitality experience (Barber and Deale, 2014).

The debate on the sustainability-competitiveness relationship is still open; for instance, tourism literature addressing the topic from the perspective of the CSR-CFP (corporate financial performance) link often reaches insufficient or even inconclusive results (Garay and Font, 2012; Inoue and Lee, 2011; Kang *et al.*, 2010).

Furthermore, even in business owners holding positive attitudes toward green strategies, there is often an attitude-behavior gap (which might be driven by resource constraints), so that many managers fail to walk their talk (McKercher and Robbins, 1998; Sampaio *et al.*, 2012). Indeed, although market-related concerns influence the adoption of sound pro-environmental strategies, there is evidence that internal factors play a relevant role (Chan, 2008). The main barriers highlighted are implementation/maintenance costs, lack of professional advice, lack of internal knowledge/skills and lack of resources. These burdens might overrun the willingness to adopt tools to manage environmental issues (such as environmental management systems (EMSs)) and to improve relations with stakeholders and the pressure they exert (Carlsen *et al.*, 2001; Garay and Font, 2012; Vernoon *et al.*, 2003). Moreover, it has been investigated how, when economic conditions are unfavorable, investments in sustainability-related initiatives are often subject to a thorough revision, especially as regards non-operational initiatives such as environmental and community programs (Lee, 2013).

2.2 Adoption of environmental practices in the HORECA sector

Efforts related to the implementation of sustainable practices in SMEs belonging to the HORECA sector can either refer to specific activities or involve the whole organization. On the one hand, they can be angled toward single aspects of activities with environmental impacts, such as selling organic food or other eco-labeled products, or implementing water-saving strategies. On the other hand, companies could adopt a holistic approach, pervading the company in all its organizational as well as operational activities and aimed at managing synergically all sustainability-related aspects. Without presumption of exhaustiveness, an overview of evidence in literature regarding the areas of pro-environmental activities is provided, differentiating between hotel/accommodation firms on the one side, and restaurant and bar/cafés on the other.

Waste management represents a relevant issue for hotels (Pirani and Arafat, 2014), given both the associated costs and the environmental consequences (International Hotel Environmental Initiative, 2002). There is mounting awareness in business owners of the need to shift toward green strategies for the management of both solid waste and wastewaters; however, many are still reluctant to make sound investments due to high costs and uncertainties of returns (Kumar, 2005). Radwan *et al.* (2012) stress how a crucial aspect for hotels is represented also by food waste, for which composting could be a cost-effective alternative. Consistently, Todd and Hawkins (2002) suggest that sound waste management could reduce costs for hotels up to 60 percent, and Parfitt *et al.* (2013) state that 75 percent of food wasted in the UK hospitality sector could be avoided. Pirani and Arafat (2016) analyze the factors affecting food waste in the hospitality sector the most (e.g. type of food, prediction of number of guests, serving style), suggesting simple but effective strategies for waste minimization, which involve the cooperation of managers, staff and customers.

Another practice with positive competitive effects refers to natural resource management, in particular energy and freshwater, whose efficient allocation supports

costs savings (Pereira-Moliner *et al.*, 2012). The evidence in literature corroborating such assumption is robust, with many studies focusing on the relevant role of internal drivers connected to water and energy savings and on resource-use optimization in spurring firm competitiveness (Chan, 2008; Coles *et al.*, 2016; Enz and Siguaw, 1999; Gössling, 2015; Pace, 2016).

Other than managerial initiatives, some hotels developed specific communicational strategies addressing two key stakeholders: guests and employees. Businesses have to communicate effectively to actual and prospective customers their efforts to implement green strategies. Most travelers seem indeed unable to indicate whether they stayed at an eco-friendly hotel or not (Hang *et al.*, 2010), signaling the need for business owners to improve the communication of their sustainability-related efforts and policies.

Moreover, there is the need to gain better understanding of the real motives underpinning customer behaviors in the hospitality sector: awareness of drivers behind individual choices would provide businesses with a crucial informational background on which to build sound strategies (Baker *et al.*, 2014; Han and Yoon, 2015). Improved communication would also prevent companies from sending the wrong message to actual and prospective clients. For instance, there is evidence (Kang *et al.*, 2012; Robinot and Giannelloni, 2010) that many customers might misinterpret the motives underpinning green strategies, considering initiatives such as towel reuse or recycled paper adoption as cost-cutting measures or a drop in standards. Indeed, albeit environmental awareness is a factor driving consumer choice (Han *et al.*, 2011), most customers are still unwilling to give up on traditional variables such as comfort and luxury (Baker *et al.*, 2014). To overcome this hindrance, customers should be empowered, as to perceive that with their activities (which might entail a bit of effort or discomfort) they are actually playing a relevant role in supporting the environmental cause. In other words, customers need to know that they can actually make a difference, and companies should devote great attention to adequately inform guests on how to participate and contribute (Baker *et al.*, 2014). This is what some authors call perceived effectiveness, or the belief about the effect of individual eco-friendly behaviors in lessening ecological problems (Straughan and Roberts, 1999); it has been found to be particularly important for businesses in the accommodation sector, where an active involvement of customers is crucial (Han and Yoon, 2015). Research indeed shows that, although sustainability does not represent yet a crucial driver in the choice of tourism services, clients express their appreciation for green commitment if they can perceive their own contribution to sustainable practices (Dolnicar, 2015; Tzschentke *et al.*, 2004): sustainability is perceived as a part of the overall “quality” of the service provided, and being involved in these practices represents a benefit for tourists.

Employees represent another key stakeholder, though from this standpoint research has provided heterogeneous indications. According to a US-based survey (Withiam, 1997), an overwhelming majority of the workforce calls for own hotels to increase business sustainability (92 percent), pledging to eventually change work routines in order to support such process (93 percent). On the other hand, Green Hotelier (2002) highlighted that an active involvement of employees might require extra workloads (such as room attendants having to sort rubbish to retrieve plastic bottles and other recyclable items, laundry staff having to cut condemned linen into pieces to be used for cleaning purposes, and so on). Some employees might be then reluctant to accept the introduction of environmental policies not only because this might imply the change of long-established routines, but also because they might be doubtful about the real motives behind green initiatives (Chan *et al.*, 2014). Chan *et al.* (2014) conducted an empirical investigation on hotel employees, focusing on environmental awareness, knowledge and concern as behavioral triggers. They concluded that managers might even include ecological predisposition as a criterion to select employees. Indeed, job seekers prefer employer’s values to reflect their own (Renwick *et al.*, 2013): this will

increase their satisfaction, will not collide with behavioral patterns and will result in motivation and, thus, better performance.

Finally, in a broad management perspective, some hotels adopt formal EMSs in accordance with the international standard ISO 14001 “to develop systematic approaches to improve environmental performance” (Chan, 2008, p. 187). Besides a genuine interest in the environment, the economic reasons to formalize environmental commitment and get a certification are manifold: ensuring legal compliance (Chan and Hawkins, 2010), optimizing energy and resource use (Best and Thapa, 2013; Font, 2002; Font *et al.*, 2003), and improving brand image and customer satisfaction (Aragon-Correa *et al.*, 2015; Bien, 2007). Moreover, the implementation of EMSs stimulates environmental communication with a wide range of players: customers (Clark, 1999), suppliers (Morrison *et al.*, 2000) and even regulatory agencies, insurance companies and financial institutions (Donaldson, 1996). The uptake of such management tool in the sector is still slow and unevenly distributed on global scale (Chan, 2008), although recent years witnessed a change of pace (Segarra-Oña *et al.*, 2012).

While most studies initially focused on hotels (Schubert *et al.*, 2010), there is now growing interest in the food service sector as well: restaurants entail relevant impacts on waste, energy/water consumption and on the agro-alimentary supply chain (Butler, 2008; Carbonara, 2007; Kasim and Ismail, 2012). A study by Sims (2009) in the food service sector argues that food plays an important role in sustainable tourism because it can appeal visitors’ demand for “authenticity:” this is connected with localness of food, which has implications for economic, cultural and environmental sustainability.

Consistently with evidence on a growing interest of customers for healthier food (Kim *et al.*, 2013), research focused on their willingness to pay for organic products. Albeit the anecdotal evidence suggests that many managers are not interested in offering organic food, a Malaysia-based study shows that one-third of business owners believe being a green restaurant might give competitive edge over competitors, and offering organic food could represent a way to increase competitiveness (Kasim and Ismail, 2012).

Schubert *et al.* (2010) found that almost all guests would be willing to pay a premium to eat in a green restaurant, with 20 percent of the sample declaring to be willing to pay up to 10 percent more. However, other studies reached different results. For instance, a research conducted by Dutta *et al.* (2008) in India and the USA showed that 34.1 and 23.7 percent of the respective samples declared not to be willing to pay any premium.

Not only the origin but also the disposal of food has relevant implications at managerial and operational level. Research focusing on waste disposal suggests that over 90 percent of restaurants’ waste could be composted or recycled, and that savings could amount to thousands of dollars even in medium-sized enterprises (Nielsen, 2004). Also upstream activities have a relevant impact on the sustainability and the cost-effectiveness of food-management: sound green supply chain management initiatives bear the potential to provide an important contribution to restaurants willing to decrease their footprint on the environment, achieving at once cost savings (Wang *et al.*, 2013).

2.3 Implication of existing literature and research questions

There is hence evidence on the positive effects of green strategies’ adoption on the competitiveness of businesses belonging to the tourism sector (Kassinis and Soteriou, 2003; Leonidou *et al.*, 2013; Menguc *et al.*, 2010; Molina-Azorín *et al.*, 2015), with relevant managerial implications (Hathroubi *et al.*, 2014). Nevertheless, other works highlight contradictory evidence, stressing the level of costs associated with the implementation of green initiatives (Revell and Blackburn, 2007; Sampaio *et al.*, 2012), or the long-term perspective that is necessary to break even and eventually benefit from such investments (Park and Lee, 2009), especially in the case of SMEs (Morrison and Teixeira, 2004). On these premises, this research focuses on HORECA companies to contribute to the debate on the

relationship between environmental practices and competitiveness, by addressing the following research questions:

- RQ1.* Does a prominent role of environmental issues in SMEs' strategies affect their competitive performance?
- RQ2.* Does the adoption of operational environmental practices affect the competitive performance of SMEs in the HORECA sector?
- RQ3.* Do sustainability-related managerial and communicational initiatives influence the competitive performance of SMEs in the HORECA sector?

3. Methods

3.1 Sample

The study was designed and performed within the scope of a cooperative project between a leading wholesaling company and an Italian University, to investigate how HORECA SMEs approach environment-related topics. In order to answer the research questions, a questionnaire-based survey was performed to collect data from the registered clients of the partner organization operating in the sector.

The Italian HORECA sector is composed of approximately 405,000 companies, employing over 1.2 million workers for a turnover that exceeds €70 billion. Most organizations (81.5 percent)[1] are micro firms with less than six employees.

The questionnaire was designed taking into account the potential problems of common method variance that might affect behavioral research (King and Bruner, 2000; Tourangeau and Yan, 2007). Several procedural remedies were adopted to reduce biases: the questions were simple, specific and concise, while vague concepts, complicated syntax and unfamiliar terms were avoided and the respondents' anonymity was guaranteed. The questionnaire was designed in close cooperation with the staff of the leading wholesaling company and was pre-tested with four managers of HORECA organizations. Their feedback was considered to frame the final version of the questionnaire, which consisted of 16 questions distributed over four sections. The first section collected general information on the organization; the second section focused on managers' personal beliefs on sustainability issues; the third section investigated the level of adoption of environmental practices; and the last section explored environmental and competitive performance.

The questionnaire, promoted on a newsletter sent to all the registered clients of the partner organization, was distributed on-line to approximately 3,000 companies. Over the two-month period of the survey (September 2014-October 2014), 315 questionnaires were returned (response rate of approximately 10.5 percent), 44 percent of which representing restaurants, 18 percent hotels and 38 percent catering companies or bars.

After data collection, the presence of selection bias was investigated by applying the method proposed by Armstrong and Overton (1977). Accordingly, we assumed that late respondents were more similar to non-respondents and we divided respondents into early respondents ($n = 183$) and late respondents ($n = 132$): differences in answers to questions related to respondents' interest in the environment were checked. Since all comparisons revealed that ratings on selected measures were similar, we could reasonably affirm that data are not biased.

The representativeness of the sample was checked against the general characteristics of the population, such as organization size and geographical distribution. In line with the features of the sector, respondents are mainly micro firms employing less than six people (77 percent); 15 percent of responding organizations have six to ten employees whereas only 8 percent of them employ more than ten people. Regarding the geographical distribution, most of responding companies are located in Northern Italy, consistently with the territorial distribution of the wholesaling company's stores at national level.

3.2 Measures

Since green initiatives could increase the attractiveness of an organization in the job market (Del Brio *et al.*, 2007), to answer our research questions we focused on three different dimensions of competitiveness (Chi and Gursoy, 2009): competitive advantage over direct competitors (Leonidou *et al.*, 2013), customer satisfaction (Berezan *et al.*, 2013) and employee motivation (Renwick *et al.*, 2013). In detail, we measured such three variables with questions on the benefits deriving from the adoption of environmental practices: respondents were asked to rate the level of perceived benefits on a five-point Likert scale ranging from “very low” to “very high.”

To measure the different types of environmental initiatives, we started from literature on environmental practices adopted in the tourism sector, as to identify the relevant categories (Levy and Park, 2011). Based on such research, we asked respondents to state (on a five-point scale ranging from “none” to “effectively implemented”) the stage of adoption and/or implementation of environmental initiatives in the fields of: resources savings (four items), waste reduction and chemicals (three items), reduction of the environmental footprint of food (two items) and non-food (two items) products, customer information practices, environmental performance monitoring, ISO 14001 and Ecolabel certifications; finally, a variable regarding the environmental commitment has been taken into consideration.

In the case of practices measured by multiple questions, answers were combined with a factor analysis to produce a single factor (i.e. resource saving practices; waste reduction practices; use of green food products and use of green non-food products). For all constructs, the Cronbach’s α reliability coefficient was above the recommended value of 0.7 (Nunnally, 1978) (see Table I).

Moreover, we measured the achievement of external recognition of the environmental quality of services being provided (EU-Ecolabel), the adoption of an EMS according to the ISO 14001 standard and the level of management commitment on environmental issues, in order to check its relevance. Finally, we controlled for firm size and sector. Table I provides details on the items used to construct each variable as well as the descriptive statistics.

Variable	Mean	SD	Minimum	Maximum	Number of cases
Competitive advantage over direct competitors	2.564	1.347	1	5	317
Increase of market opportunities	2.810	1.322	1	5	317
Employee motivation	2.403	1.302	1	5	317
Resource saving practices (4 items: equipment with low-flow toilets; low-flow shower heads; towel and sheet reuse program; and equipment for recovering rainwater; Cronbach’s $\alpha = 0.78$)	0.001	1	-1.272	2.162	317
Waste reduction practices (3 items: differentiated waste collection; use of dispenser for food or soaps; and adoption of waste prevention practices; Cronbach’s $\alpha = 0.72$)	0.001	1	-2.175	1.076	317
Chemical reduction practices	2.902	1.608	1	5	317
Use of green food products (2 items: local food and organic food; Cronbach’s $\alpha = 0.83$)	0.001	1	-1.392	1.373	317
Use of green no-food products (2 items: use of recycled bottle and recycled paper; Cronbach’s $\alpha = 0.71$)	0.001	1	-1.112	1.447	317
Customers’ information practices	2.356	1.520	1	5	317
Environmental performance monitoring	1.911	1.333	1	5	317
ISO 14001 adoption	0.164	0.370	0	1	317
Ecolabel certification	0.066	0.249	0	1	317
Environmental commitment	3.965	0.894	1	5	317

Table I.
Descriptive statistics

3.3 Empirical model and results

To answer our research questions, we developed four models. In Model 1, the dependent variable is represented by the comprehensive measure of competitiveness obtained by a combination of its three constructs (Cronbach's $\alpha = 0.83$). Models 2-4 analyze the effect of explanatory variables on such constructs, individually. Given the nature of the dependent variables, we performed an ordinary least square (OLS) in Model 1 and an ordered logistic regression in Models 2-4.

The assumptions underlying the OLS regression and logistic regression were verified to check the robustness of the statistical techniques adopted. We checked the normality of residuals by plotting the non-parametric Kernel density estimator, which revealed the symmetry of residuals distribution. Then, the Breusch-Pagan test was performed to investigate the homogeneity of variance of the residuals, revealing that heteroskedasticity did not affect the equations (the null hypothesis that the variance of the residuals is homogenous was not significant). We performed a regression specification error test for omitted variables, which confirmed the absence of model specification errors.

Moreover, we investigated the presence of collinearity by calculating the tolerance and variance inflationary factor (VIF) for all variables. The results showed a VIF < 5 and low variance inflation factors (< 2.0), suggesting that multicollinearity is not present in the empirical model (O'Brien, 2007). Finally, the presence of the common method variance was checked by Harman's one-factor test: a single factor or a factor accounting for the majority of covariance among the variables did not emerge (Table II).

Independent variables	Model 1		Model 2 Competitive advantage		Model 3 Increase of market opportunities		Model 4 Employees' motivation	
	Coefficient	SE	Coefficient	SE	Coefficient	SE	Coefficient	SE
Environmental commitment	0.254****	0.054	0.328**	0.131	0.656****	0.138	0.495****	0.132
Resource saving practices	0.077	0.064	0.258	0.141	0.066	0.144	0.158	0.142
Waste reduction practices	-0.100	0.063	-0.201	0.145	-0.111	0.149	-0.073	0.147
Chemical reduction practices	0.029	0.036	0.109	0.081	0.142	0.082	0.081	0.090
Use of green food products	0.183****	0.061	0.317**	0.141	0.465****	0.143	0.194	0.138
Use of green no-food products	0.026	0.065	0.051	0.149	0.046*	0.153	0.184	0.143
Customers' information practices	0.121***	0.040	0.172*	0.091	0.258***	0.091	0.262***	0.087
Environmental performance monitoring	0.112**	0.048	0.279**	0.110	0.198*	0.108	0.157	0.108
ISO 14001 adoption	0.252**	0.128	0.421	0.287	0.025	0.289	0.677**	0.285
Ecolabel certification	0.315	0.196	0.340	0.446	0.718	0.452	0.675	0.456
Employees	0.075	0.073	0.101	0.159	0.238	0.166	0.101	0.162
Sector restaurant (compared to hotel)	0.074	0.138	0.328	0.131	0.164	0.314	0.228	0.304
Sector Catering (compared to Hotel)	0.316**	0.149	0.573**	0.342	0.885**	0.349	0.536	0.339
Constant	-1.897****	0.295	-	-	-	-	-	-
F-test	****		****		****		****	
χ^2			****		****		****	
R^2	0.360							
Pseudo R^2			0.104		0.131		0.090	

Notes: * $p < 0.1$; ** $p < 0.05$; *** $p < 0.01$; **** $p < 0.001$

Table II.
Estimation results
of competitive
performance equations

4. Discussion

First and foremost, our study shows that the priority given to pro-environmental practices within the strategies of HORECA companies is a relevant determinant of their competitive success. This is confirmed by the strong influence that the strategic role of environmental issues can exert on competitiveness, as measured by all the different dependent variables included in the models.

This can be explained by many factors. First of all, the choice of prioritizing the environment can pervasively inspire the decision-making process: such a deep impact on the business model makes it easier for the company to pursue the competitive goal of getting an edge from being green. If the entrepreneur shows (and puts into practice) a strong commitment for environmental issues, the key message that the hotel or the restaurant is actually green is more credible both for the employees and customers. This enables an active involvement of the personnel who, in the face-to-face interaction with the customer (i.e. the moment of truth), plays a pivotal role in making the latter perceive the (environmental) quality and the superior performance. Moreover, when the strategic input from the management is intense and passionate, engaging customers becomes easier and more effective: green initiatives within the hotel/restaurant stimulate them, with messages on different environmental aspects being consistent and mutually reinforcing (Molina-Azorin *et al.*, 2015).

The strategic input of a sustainability-oriented management is significant also for the three models focusing on the specific areas of competitiveness (better positioning with respect to competitors, advantages on the market measured by means of customer satisfaction and benefits in terms of personnel motivation). This reveals the importance of green strategies and their ability to positively influence competitiveness in all its facets, both internally (with potential growth of labor productivity as a consequence of increased employee motivation) and externally (with respect to the advantage over competitors and in the perspective of gaining market shares and new customers) (Testa, Gusmerotti, Corsini, Passetti and Iraldo, 2015; Testa, Boiral and Iraldo, 2015).

The results are hence in line with the literature review. From this point of view, important elements refer to the size of firms belonging to the tourism industry and to the type of activities that characterize it. On the one hand, company size implies a close relationship between owner/manager and employees. Managerial philosophy and commitment are directly transferred from top management to staff, setting rules that cover daily operational activities mirroring the entrepreneurial system of values and principles (Murillo and Lozano, 2009). On the other hand, the second distinctive element is the type of activity: providing services that are not mediated, with a direct and close relationship with guests in order to influence their behavior. Such influence can limit their direct environmental impacts, within the hotel/restaurant/bar but also outside, when tourists visit local areas (stimulating and educating them on sound behaviors). It is only through the active involvement of guests and tourists that tourism business can really contribute to a holistic approach to environmental protection. Information and dialogue can raise the awareness of tourists, and thus lead to a reduction in their footprint. Business hence plays a social role, contributing to local sustainable development and supporting a balance between service quality, protection of local environment and accessibility to local natural heritage.

In addition to the strategic endorsement of top management/entrepreneur, other variables produce effects on the overall ability of hotels and restaurants to compete. If we look at the other determinants of competitiveness arising from Model 1, the key actions are those that are closer to the customer, where her/his interest and involvement get heightened. Some actions are perceived as more in line with the idea of sustainability in the HORECA sector and, as such, they are crucial in judging whether a hotel/restaurant is environment friendly or not. Most customers, for instance, focus on the environmental impact of food, including the supply chain. This represents a core element of the service, and is hence

privileged by customers over other aspects such as those related to logistics and the transport modes to reach the accommodation. Customers indeed tend to interpret sustainability in terms of dimensions that are very close to their personal sphere: green customers mostly focus on health-related dimensions such as organic food, seasonal food and local food coming from small producers adopting traditional cultivation methods (so-called proximity effect of green consumerism, Edwards-Jones *et al.*, 2008). Our study clearly shows that HORECA SMEs focusing on the sustainability of foods and beverages, with a purchasing policy based on domestic, organic and traditional food products, can better respond to customer expectations exploiting the potential of the proximity effect. This result is consistent with evidence outlined in the literature review (e.g. Sims, 2009), confirming the relevance of green strategies from a marketing perspective.

Another strong determinant of competitiveness is represented by actions aimed at sensitizing and involving customers in the environmental management of HORECA services. When hotels/restaurants implement information and awareness-raising initiatives toward customers (especially in-field), they are more likely to achieve better competitive performances. Model 1 demonstrates that entrepreneurs recognizing the importance of active customer involvement can achieve higher competitive benefits and advantages from being green. Indeed, tourists tend to change their everyday behaviors when on holiday (Dolnicar and Grun, 2009; McKerner, 1993): they want to break free from their everyday life, reducing their engagement in environment friendly actions (for instance, they are less willing to differentiate waste, they do not pay attention to curtailment behaviors on energy and water consumptions, etc.). On this premise, the environmental commitment of entrepreneurs can be attended by actions of involvement, aimed at accompanying the “traditional” variables (price, comfort, location, etc.) with actions increasing the awareness of guests about their own contribution to “sustainability.” Such initiatives might entail an active involvement of guests in environmental improvement activities performed “on the spot,” through information and guidelines on how to behave as to curtail the environmental footprint of the accommodation, when visiting specific sensitive natural destinations, and so on. This result is consistent with evidence in literature on the sustainability of service providers: only if customers are involved such companies are able to exploit the potential benefits of environmental management (Gil *et al.*, 2001).

Other actions captured by different independent variables of Model 1 (e.g. waste management, energy savings, etc.) do not lead to similar competitive advantages, even if linked to very practical and operational dimensions. Actions on energy savings and/or on waste reduction, for instance, do not emerge as significant predictors of good competitive performances. This result highlights a scant ability of managers to assess benefits associated to “green” commitment, with particular reference to operational activities. This is only partially consistent with evidence in existing literature: although a general awareness on the benefits of “green commitment” exists, the perception of its ability to provide in the short-term economic-financial benefits is weak, especially if initiatives are considered individually and not integrated in a broad framework of green investments.

This is confirmed by the fact that the only operational activity that has an influence on competitiveness is monitoring, which represents the effort of the entrepreneur to keep management levers under control and to collect relevant data and indicators as to support an efficient and effective environmental management. Indeed, by monitoring green management actions and data, the entrepreneur is able to make timely decisions on how to adapt and improve the management approach and the environmental performance of the accommodation, identifying potential margins for progress. Successful monitoring requires setting up a set of procedures and a system for the implementation of performance reporting, data collection and feedback creation. Its level of sophistication depends on the size of the organization, and data collected can help managers/entrepreneurs to assess

the environmental performance of a particular facility or a selected group of properties, to provide back-up information for legislative compliance and for sustainability reporting (Hawkins and Bohdanowicz, 2011). Key performance indicators refer, for instance, to utility use and related unitary energy and water consumption, carbon footprint and waste generation per customer and/or occupied room, and so on. This information can be monitored over time, allowing managers to identify needed improvements and to measure performance evolution alongside that of regulation and with respect to performances of competitors (as confirmed also in Model 2). Setting up the monitoring system can be part of the implementation of a wider EMS, aimed at organizing all environment-sensible activities according to a model such as that promoted by ISO 14001.

ISO 14001 certification seems to have an influence on competitiveness, although the significance of the statistical correlation is rather low. ISO 14001 is not a trademark (such as the EU-Ecolabel); it is a process-based system certifying that managerial practices adopted within a specific company are oriented to improve its environmental performance (Font *et al.*, 2003). Monitoring actions are essential in the implementation of an EMS compliant with ISO 14001, and the positive relationship with competitiveness resulting from the survey seems to be coherent with the results emerged for monitoring systems. Consistently with the literature review, the adoption of certified EMSs can provide both tangible benefits (such as resource saving, legal compliance) and intangible ones (reputation and image), fostering at once communication and relationships with different stakeholders (e.g. guests and employees). Indeed, certifications and labels increase the knowledge of consumers and guests with respect to business commitment, supporting the adoption of responsible practices and increasing the ability to distinguish between real sustainable practices and greenwashing (Testa, Boiral and Iraldo, 2015). They thus increase the credibility of certified organizations and, consequently, improve their image and reputation (Bien, 2007). Regarding ISO 14001 certification, the results of the regression model highlight a low significance (95 percent); this is consistent with literature stressing the difficulties of SMEs in implementing such type of instruments (Battaglia *et al.*, 2010; Hillary, 2004; Rutherford *et al.*, 2000; Testa *et al.*, 2012), which explains the low diffusion of certifications amongst SMEs belonging to the tourism sector.

To gain further insights on how different independent variables of Model 1 can affect competitiveness, we analyzed the results emerging from three additional models, referring to dependent variables linked to specific components, or building blocks, of competitiveness.

In Model 2, the focus is on the concept of differentiation with respect to competitors. In addition to the strategic lever of management commitment (which is a strong predictor for all the different facets of competitiveness), two other variables seem to play a major role: actions concerning served food and beverages, and monitoring activities.

Food and beverages-oriented actions represent a crucial differentiation dimension for companies operating in the sector. Indeed, all touristic accommodations approaching a green strategy face the choice between the structure and the service: opting for a housekeeping-oriented strategy (i.e. focusing on waste management, water-saving policies, energy savings, etc.), or differentiating the service they offer focusing on the sustainability of food and beverages. The latter option is more demanding, as it requires a thorough reconsideration of both the menu and the supply chain management; for instance, it implies higher costs of raw materials and the need to set up a system for identifying, selecting and controlling suppliers. However, according to the results of our study, this effort seems to pay back.

The practice of monitoring relevant environmental impacts, which implies a considerable effort yet represents a clear sign of maturity of the environmental management approach, is not widely diffused in the sample. Setting up a monitoring system to fuel corrective actions and improvement plans is something that very few front-runners do, although they recognize (as highlighted in Model 1) its relevance in terms of competitive advantage over

competitors. These pioneers are, for instance, adopting a dashboard of indicators to drive their management strategies, demonstrating the strong influence this variable is able to exert on the competitive performance in terms of differentiation.

In Model 3, we test the same independent variables over the ability to predict marketing-related competitiveness in terms of customer satisfaction. Two different variables (in addition to strategic approach, which again is very significant) emerge as good predictors of high competitive performance: the choice to rely on the sustainability of food and beverages, and the choice to perform information and communication campaigns to involve customers in the greening of the accommodation structure. Both variables need a proactive behavior toward customers, based on expression of preferences, communication and, finally, engagement.

As regards the first variable, the strategy of prioritizing the food supply chain to serve food and beverages based on green procurement criteria (organic food, local production, etc.) perfectly fits with customer expectations. Indeed, as highlighted in the literature review, citizens are particularly eager to choose green products based on the proximity of the impacts to their personal sphere (health for organic food, for instance). As our survey demonstrates, most of the respondents are interpreting food sustainability as organic food purchasing, zero km products, and so on. This has a positive influence on competitiveness as it represents a value added for customers, who seemingly express their preferences for these restaurants or hotels.

The second variable refers to actions that can be developed to stimulate and attract the interest of customers while receiving the service: distributing information on the environmental footprint of products alongside the menu or empowering customers to express their opinion by means of a suggestion box are recent initiatives adopted by hotels and restaurants to take the customers on-board. This is done for a twofold objective. First, customers are involved, making a difference improving or worsening the environmental performance of an accommodation structure. Second, through this direct channel customers can be sensitized on what the business has done to guarantee a high environmental performance and, therefore, their satisfaction and loyalty to the company.

Finally, in Model 4 we test the relevance of the independent variables with reference to employee satisfaction and loyalty, the consequent engagement in corporate strategies and motivation/productivity benefits that follow. Once again, the strategic approach proves to be a very important predictor of this declination of competitiveness. Two additional variables are crucial: the efforts to inform customers on-site and the ISO 14001 certification.

Information provided to customers also reaches employees who are often responsible of conveying the message to clients. This multiplies the rebound effect of information campaigns on people operating within the company, representing the first and most important mediator of green messages for clients and the public at large.

The variable relating to the ISO 14001 certification has a significant influence on the dependent variable of the last model: adopting an EMS produces effects especially within the organization itself and, particularly, in terms of employee participation and commitment. Changing working routines to take into account environmental priorities, as required by ISO 14001, increases employee awareness and competence, motivating the workforce to support the company in achieving both environmental and competitive goals. Going through a certification process seems to be formative for employees, increasing their involvement and motivation and aligning their behaviors with the commitment of top management by means of training and awareness initiatives.

5. Conclusions

The study has been conceived to investigate the relationship between green strategies and competitiveness in the HORECA sector.

First of all, top management strategic commitment emerges as a key driver of better competitive performance: a strong input toward a thorough and pervasive environment-oriented strategy represents a necessary condition for competitive success. Not only our models show that, by prompting a green approach, the apical functions can guarantee the credibility of actions and initiatives that follow; they also assert that managers can strategically rely on this approach to pursue an effective improvement of the competitive position. Our research demonstrates that even in the tourism industry (because of the size of companies and the close connection between managers and strategic stakeholders), the managerial model established by the entrepreneur emerges as essential to make “green” strategies functional to competitive advantage. The credibility of instruments being implemented is essential in improving relations and in creating an informational background on which to base strategic decisions.

A second layer of implications refers to the levers that managers can activate to trigger green competitiveness: actions on food products/food-chains and information to customers emerge as the two strongest predictors of good business performance. By investing in such levers, managers can be confident that the greening of the business will pay back.

Several implications also refer to the benefits of local food. Choosing local food is likely to result in stronger local multiplier effects, reducing the environmental footprint of consumption and increasing opportunities for local farm producers. Furthermore, the coincidence between a territory and local food increases the competitive advantage of a specific destination, making gastronomy an appealing driver of local competitiveness. Third, food from local farmers is perceived as “authentic” and healthier than food from large industrial companies. This result builds on the evidence that customers hold a concept of sustainability strongly connected to that of personal care: working on such dimensions (especially with reference to food and beverages), managers are likely to obtain a positive outcome. These implications seem to provide a social value to the green strategy of tourism managers, moving beyond mere “environmental protection” and focusing on the quality of life of both guests and local communities (i.e. local producers). Of course, this perspective stems from the assumption that there is a direct connection between the “authentic,” “local,” “healthy” and “sustainable” concepts, an assumption that should be demonstrated by business managers and for which, again, a system of information, communication and dialogue with guests would be essential.

As far as customer behaviors are concerned, our results show that guests are willing to be actively involved in the environmental initiatives carried out in-field, to adopt proactive green behaviors and to express their opinion and suggestions on how to improve the environmental performance of businesses. Managers indeed need to stimulate customer participation and feedback, as this will turn into higher involvement, loyalty and appreciation, thus increasing company competitiveness.

Evidence from the survey suggests that managerial initiatives play a bigger role in shaping competitiveness, compared to operational ones (related to waste management, to an ineffective management of natural resources, etc.). The competitive advantage appears to be connected to sustainability policies promoted by top management (or business owners), and to the implementation of initiatives for environmental performance monitoring. Also customer awareness and involvement initiatives emerge as strategic elements in pursuing envisaged goals and targets.

Interestingly, the survey shows that single actions that could have a positive direct impact on the cost structure (such as initiatives on energy savings, freshwater or improved waste management) are not perceived *per se* beneficial in terms of competitiveness. Such initiatives are perceived more as a consequence of a managerial green strategy (based on an overarching environmental policy), rather than as factors worth being pursued to improve competitiveness. Certification systems can play a relevant role in such process. Obtaining a certification in accordance with the ISO 14001 standard goes in parallel with the definition of

an environmental policy to be implemented based on procedures aimed at staff involvement, continuous communication and interaction with clients, and internal monitoring systems. Certification can hence assume a strategic relevance; nevertheless, its level of diffusion and knowledge amongst HORECA SMEs is still quite scarce. A policy recommendation for trade associations and Chambers of Commerce could be that of investing in training and information initiatives to increase awareness on the topic.

Further implications concern the urge to focus on different levers according to the business area and the specific aim of the company in terms of competitive edge. For instance, monitoring actions and tools should be preferably used to support differentiation-oriented strategies. A manager should prioritize on-site information campaigns to engage customers and promote the environmental quality of the offer (e.g. by proposing greener dishes in the menu on the basis of their environmental footprint), if she wants to get a positive and lasting response from the market. By involving the personnel in the communication with customers and by implementing an EMS, the manager would be able to enhance employee motivation, participation and productivity.

The academic and managerial contribution of our research refers to the importance of a managerial vision and a holistic approach to sustainable management of tourism businesses, instead of specific, stand-alone “green” initiatives developed by SMEs. Such vision should involve two dimensions: the relational dimension with staff and guests, and the internal dimension, stimulating the measurement of benefits associated to specific “green” strategies. Specific initiatives in the domain of resource savings and selection of suppliers are perceived as beneficial as long as they are integrated within an overarching strategy promoted by the owner/manager. This element can foster the credibility of the tourism business and improve the “sustainability culture” amongst prospective customers (enlarging demand), contributing at once to local development with the support of other local businesses, as well.

In this perspective, our research contributes to the debate on the business case for sustainability suggesting to move beyond the mere identification of “which” green initiatives should be promoted by SMEs (e.g. energy savings, waste reduction, etc.). In order to increase the competitive performance and make “green” strategies beneficial, tourism SMEs should expand the relationships with their stakeholders, and implement effective internal monitoring systems of environmental performances (also by means of implementation of certified EMSs).

As a concluding remark, some limitations of the study can be highlighted as a stimulus for future research. First of all, the sample is composed of Italian enterprises only, representing a hindering factor for the generalizability of the findings. Studies should be replicated in different national and cultural contexts, in order to identify both common trends and features characterizing all businesses in the HORECA sector and those that, on the other hand, are country specific. Moreover, specific attention should be devoted to the role played by entrepreneurs’ personal values in shaping business strategies. Since the sector is characterized by the predominance of small and micro firms, the relationship between the individual sphere of the business owner and the company itself is arguably stronger than in the case of large corporations, so that the influence that can be exerted is likely to be more direct. Future research should investigate in detail the determinants of pro-environmental behaviors of entrepreneurs (e.g. attitudes, behavioral control, social pressure, resistance to change, environmental values, etc.), how these translate into managerial practices and how this link can be strengthened as to maximize the positive spillover between the two domains (Lanzini and Thøgersen, 2014; Mas-Machuca *et al.*, 2016).

Note

1. Data extracted by data warehouse of the Italian National Institute of Statistics consulted in January 2017.

References

- Andriotis, K. (2002), "Scale of hospitality firms and local economic development: evidence from Crete", *Tourism Management*, Vol. 23 No. 4, pp. 333-341.
- Aragon-Correa, J.A., Martin-Tapia, I. and de la Torre-Ruiz, J. (2015), "Sustainability issues and hospitality and tourism firms' strategies: analytical review and future directions", *International Journal of Contemporary Hospitality Management*, Vol. 27 No. 3, pp. 498-522.
- Armstrong, J.S. and Overton, T.S. (1977), "Estimating nonresponse bias in mail survey", *Journal of Marketing Research*, Vol. 14 No. 3, pp. 396-402.
- Ayuso, S. (2006), "Adoption of voluntary environmental tools for sustainable tourism: analysing the experience of Spanish hotels", *Corporate Social Responsibility and Environmental Management*, Vol. 13 No. 4, pp. 207-220.
- Baker, M.A., Davis, E.A. and Weaver, P.A. (2014), "Eco-friendly attitudes, barriers to participation, and differences in behavior at green hotels", *Cornell Hospitality Quarterly*, Vol. 55 No. 1, pp. 89-99.
- Bansal, P. and Hoffman, A.J. (2012), *The Oxford Handbook of Business and the Natural Environment*, Oxford University Press, Oxford.
- Barber, N.A. and Deale, C. (2014), "Tapping mindfulness to shape hotel guests' sustainable behavior", *Cornell Hospitality Quarterly*, Vol. 55 No. 1, pp. 100-114.
- Batta, R.N. (2016), "SMEs and sustainable tourism-the case of an Indian Himalayan destination", *International Journal of Environment and Sustainability*, Vol. 5 No. 1, pp. 18-34.
- Battaglia, M. and Frey, M. (2014), "Public policies of promotion of CSR amongst SMEs and effects on competitiveness: the case of Tuscany region", *International Journal of Business Governance and Ethics*, Vol. 9 No. 1, pp. 1-26.
- Battaglia, M., Daddi, T. and Rizzi, F. (2012), "Sustainable tourism planning and consultation: evidence from the project INTER.ECO.TUR", *European Planning Studies*, Vol. 20 No. 2, pp. 193-211.
- Battaglia, M., Passetti, E. and Frey, M. (2015), "Occupational health and safety management in municipal waste companies: a note on the Italian sector", *Safety Science*, Vol. 72 No. 1, pp. 55-65.
- Battaglia, M., Bianchi, L., Frey, M. and Iraldo, F. (2010), "An innovative model to promote CSR among SMEs operating in industrial clusters: evidence from an EU project", *Corporate Social-Responsibility and Environmental Management*, Vol. 17 No. 3, pp. 133-141.
- Berezan, O., Raab, C., Yoo, M. and Love, C. (2013), "Sustainable hotel practices and nationality: the impact on guest satisfaction and guest intention to return", *International Journal of Hospitality Management*, Vol. 34 No. 1, pp. 227-233.
- Best, M.N. and Thapa, B. (2013), "Motives, facilitators and constraints of environmental management in the Caribbean accommodations sector", *Journal of Cleaner Production*, Vol. 52, August, pp. 165-175.
- Bien, A. (2007), *A Simple User's Guide to Certification for Sustainable Tourism and Ecotourism*, IDB/MIF Publications, Washington, DC.
- Buckley, R. (2012), "Sustainable tourism: research and reality", *Annals of Tourism Research*, Vol. 39 No. 2, pp. 528-546.
- Budeanu, A., Miller, G., Moscardo, G. and Ooi, C.S. (2016), "Sustainable tourism, progress, challenges and opportunities: an introduction", *Journal of Cleaner Production*, Vol. 111, January, pp. 285-294.
- Butler, J. (2008), "The compelling 'hard case' for 'green' hotel development", *Cornell Hospitality Quarterly*, Vol. 49 No. 3, pp. 234-244.
- Byrd, E.T. (2007), "Stakeholders in sustainable tourism development and their roles: applying stakeholder theory to sustainable tourism development", *Tourism Review*, Vol. 62 No. 2, pp. 6-13.
- Carbonara, J. (2007), "Foodservice goes green", *Foodservice Equipment and Supplies*, Vol. 60 No. 9, pp. 48-54.
- Carlsen, J., Getz, D. and Ali-Knight, J. (2001), "The environmental attitudes and practices of family businesses in the rural tourism and hospitality sectors", *Journal of Sustainable Tourism*, Vol. 9 No. 4, pp. 281-297.

- Chan, E.S. (2008), "Barriers to EMS in the hotel industry", *International Journal of Hospitality Management*, Vol. 27 No. 2, pp. 187-196.
- Chan, E.S. and Hawkins, R. (2010), "Attitude towards EMSs in an international hotel: an exploratory case study", *International Journal of Hospitality Management*, Vol. 29 No. 4, pp. 641-651.
- Chan, E.S., Okumus, F. and Chan, W. (2015), "Barriers to environmental technology adoption in hotels", *Journal of Hospitality and Tourism Research*, Vol. 38, pp. 361-387.
- Chan, E.S., Hon, A.H., Chan, W. and Okumus, F. (2014), "What drives employees' intentions to implement green practices in hotels? The role of knowledge, awareness, concern and ecological behaviour", *International Journal of Hospitality Management*, Vol. 40, July, pp. 20-28.
- Chan, W.W. (2005), "Partial analysis of the environmental costs generated by hotels in Hong Kong", *International Journal of Hospitality Management*, Vol. 24 No. 4, pp. 517-531.
- Chen, K.L., Chen, H.J. and Weng, C.K. (2016), "The effect of green hotel on consumers' consumption intention: the mediator role of brand image", *International Journal of Performance Measurement*, Vol. 5 No. 2, pp. 65-92.
- Chi, C.G. and Gursoy, D. (2009), "Employee satisfaction, customer satisfaction, and financial performance: an empirical examination", *International Journal of Hospitality Management*, Vol. 28 No. 2, pp. 245-253.
- Choi, H.C. and Sirakaya, E. (2006), "Sustainability indicators for managing community tourism", *Tourism Management*, Vol. 27 No. 6, pp. 1274-1289.
- Chou, C.J., Chen, K.S. and Wang, Y.Y. (2012), "Green practices in the restaurant industry from an innovation adoption perspective: evidence from Taiwan", *International Journal of Hospitality Management*, Vol. 31 No. 3, pp. 703-711.
- Clark, D. (1999), "What drives companies to seek ISO 14000 certification", *Pollution Engineering*, Vol. 1 No. 3, pp. 14-15.
- Coles, T., Dinan, C. and Warren, N. (2016), "Energy practices among small- and medium-sized tourism enterprises: a case of misdirected effort?", *Journal of Cleaner Production*, Vol. 111, January, pp. 399-408.
- Cucculelli, M. and Goffi, G. (2016), "Does sustainability enhance tourism destination competitiveness? Evidence from Italian destinations of excellence", *Journal of Cleaner Production*, Vol. 111, January, pp. 370-382.
- Cvelbar, L.K., Dwyer, L., Koman, M. and Mihalič, T. (2016), "Drivers of destination competitiveness in tourism: a global investigation", *Journal of Travel Research*, Vol. 55 No. 8, pp. 1041-1050.
- Del Brio, J.A., Fernandez, E. and Junquera, B. (2007), "Management and employee involvement in achieving an environmental action-based competitive advantage: an empirical study", *International Journal of Human Resource Management*, Vol. 18 No. 4, pp. 491-522.
- Dodds, R. and Holmes, M.R. (2011), "Sustainability in Canadian B&Bs: comparing the east versus the west", *International Journal of Tourism Research*, Vol. 13 No. 5, pp. 482-495.
- Dolnicar, S. (2015), "Environmentally sustainable tourists?", in Hall, M., Gössling, S. and Scott, D. (Eds), *The Routledge Handbook of Tourism and Sustainability*, Routledge, New York, NY, pp. 140-150.
- Dolnicar, S. and Grun, B. (2009), "Environmentally friendly behavior – can heterogeneity among individuals and contexts/environments be harvested for improved sustainable management?", *Environment and Behavior*, Vol. 41 No. 5, pp. 693-714.
- Donaldson, J. (1996), "US companies gear up for ISO 14001 certification", *InTech*, Vol. 43 No. 5.
- Dos Santos, R.A., Méxas, M.P. and Meiriño, M.J. (2016), "Sustainability and hotel business: criteria for holistic, integrated and participative development", *Journal of Cleaner Production*, Vol. 142, January, pp. 217-224.
- Dutta, K., Umashankar, V., Choi, G. and Parsa, H.G. (2008), "A comparative study of consumers' green practice orientation in India and the United States: a study from the restaurant industry", *Journal of Foodservice Business Research*, Vol. 11 No. 3, pp. 269-285.

- Edwards-Jones, G., Canals, L.M., Hounsome, N., Truninger, M., Koerber, G., Hounsome, B., Cross, P., York, E., Hospido, A., Plassmann, K., Harris, I., Edwards, R., Day, G., Tomos, D., Cowell, S. and Jones, D. (2008), "Testing the assertion that 'local food is best': the challenges of an evidence-based approach", *Trends in Food Science and Technology*, Vol. 19 No. 5, pp. 265-274.
- Enz, C.A. and Siguaw, J.A. (1999), "Best hotel environmental practices", *The Cornell Hotel and Restaurant Administration Quarterly*, Vol. 40 No. 5, pp. 72-75.
- Font, X. (2002), "Environmental certification in tourism and hospitality: progress, process and prospect", *Tourism Management*, Vol. 23 No. 3, pp. 197-205.
- Font, X., Garay, L. and Jones, S. (2016), "Sustainability motivations and practices in small tourism enterprises in European protected areas", *Journal of Cleaner Production*, Vol. 137, November, pp. 1439-1448.
- Font, X., Sanabria, R. and Skinner, E. (2003), "Sustainable tourism and ecotourism certification: raising standards and benefits", *Journal of Ecotourism*, Vol. 2 No. 3, pp. 213-218.
- Font, X., Tapper, R., Schwartz, K. and Kornilaki, M. (2008), "Sustainable supply chain management in tourism", *Business Strategy and the Environment*, Vol. 17 No. 4, pp. 260-271.
- Foster, S.T. Jr Sampson, S.E. and Dunn, S.C. (2000), "The impact of customer contact on environmental initiatives for service firms", *International Journal of Operations and Production Management*, Vol. 20 No. 2, pp. 187-203.
- Fuller, D., Buultjens, J. and Cummings, E. (2005), "Ecotourism and indigenous microenterprise formation in northern Australia opportunities and constraints", *Tourism Management*, Vol. 26 No. 6, pp. 891-904.
- Garay, L. and Font, X. (2012), "Doing good to do well? Corporate social responsibility reasons, practices and impacts in small and medium accommodation enterprises", *International Journal of Hospitality Management*, Vol. 31 No. 2, pp. 329-337.
- Gil, M.A., Jiménez, J.B. and Lorente, J.C. (2001), "An analysis of environmental management, organizational context and performance of Spanish hotels", *Omega*, Vol. 29 No. 6, pp. 457-471.
- Gómez-Haro, S., Ferrón-Vilchez, V., de la Torre-Ruiz, J.M. and Delgado-Ceballos, J. (2015), "What motivates hotel managers to become ecopreneurs: a case study on the Spanish tourism sector", in Paula Kyrö (Ed.), *Handbook of Entrepreneurship and Sustainable Development Research*, Edward Elgar, Cheltenham, pp. 258-274.
- Gössling, S. (2002), "Global environmental consequences of tourism", *Global Environmental Change*, Vol. 12 No. 4, pp. 283-302.
- Gössling, S. (2015), "New performance indicators for water management in tourism", *Tourism Management*, Vol. 46, February, pp. 233-244.
- Green Hotelier (2002), "Marriott International", *Green Hotelier*, Nos 25/26, pp. 32-33.
- Hall, M., Gössling, S. and Scott, D. (2015), "The evolution of sustainable development and sustainable tourism", in Hall, M., Gössling, S. and Scott, D. (Eds), *The Routledge Handbook of Tourism and Sustainability*, Routledge, New York, NY, pp. 15-35.
- Han, H. and Yoon, H.J. (2015), "Hotel customers' environmentally responsible behavioral intention: impact of key constructs on decision in green consumerism", *International Journal of Hospitality Management*, Vol. 45, February, pp. 22-33.
- Han, H., Hsu, L.T.J., Lee, J.S. and Sheu, C. (2011), "Are lodging customers ready to go green? An examination of attitudes, demographics, and eco-friendly intentions", *International Journal of Hospitality Management*, Vol. 30 No. 2, pp. 345-355.
- Hang, H., Hsu, L.T.J. and Sheu, C. (2010), "Application of the theory of planned behavior to green hotel choice: testing the effect of environmental friendly activities", *Tourism Management*, Vol. 31 No. 3, pp. 325-334.
- Hathroubi, S., Peypoch, N. and Robinot, E. (2014), "Technical efficiency and environmental management: the Tunisian case", *Journal of Hospitality and Tourism Management*, Vol. 21 No. 1, pp. 27-33.

- Hawkins, R. and Bohdanowicz, P. (2011), *Responsible Hospitality: Theory and Practice*, Goodfellow Publishers, Oxford.
- Hillary, R. (2004), "Environmental management systems and the smaller enterprise", *Journal of Cleaner Production*, Vol. 12 No. 6, pp. 561-569.
- Holden, A. (2008), *Environment and Tourism*, Routledge, Oxon.
- Horobin, H. and Long, J. (1996), "Sustainable tourism: the role of the small firm", *International Journal of Contemporary Hospitality Management*, Vol. 8 No. 5, pp. 15-19.
- Huybers, T. and Bennet, J. (2002), *Environmental Management and Competitiveness of Nature-based Tourism Destinations*, Edward Elgar Publishing, Cheltenham.
- Inoue, Y. and Lee, S. (2011), "Effects of different dimensions of corporate social responsibility on corporate financial performance in tourism-related industries", *Tourism Management*, Vol. 32 No. 4, pp. 790-804.
- International Hotel Environmental Initiative (2002), "Hotels care: community action and responsibility for the environment", available at: www.reefball.com/map/fourseasons/HotelsCare.pdf (accessed October 24, 2016).
- Jenkins, I. and Schröder, R. (2013), *Sustainability in Tourism*, Springer Gabler, Berlin.
- Jovicic, D.Z. (2014), "Key issues in the implementation of sustainable tourism", *Current Issues in Tourism*, Vol. 17 No. 4, pp. 297-302.
- Kang, K.H., Lee, S. and Huh, C. (2010), "Impacts of positive and negative corporate social responsibility activities on company performance in the hospitality industry", *International Journal of Hospitality Management*, Vol. 29 No. 1, pp. 72-82.
- Kang, K.H., Stein, L., Heo, C. Y. and Lee, S. (2012), "Consumers' willingness to pay for green initiatives of the hotel industry", *International Journal of Hospitality Management*, Vol. 31 No. 2, pp. 564-572.
- Kasim, A. and Ismail, A. (2012), "Environmentally friendly practices among restaurants: drivers and barriers to change", *Journal of Sustainable Tourism*, Vol. 20 No. 4, pp. 551-570.
- Kassinis, G.I. and Soteriou, A.C. (2003), "Greening the service profit chain: the impact of environmental management practices", *Production and Operations Management*, Vol. 12 No. 3, pp. 386-403.
- Kim, H.J., Park, J., Kim, M.J. and Ryu, K. (2013), "Does perceived restaurant food healthiness matter? Its influence on value, satisfaction and revisit intentions in restaurant operations in South Korea", *International Journal of Hospitality Management*, Vol. 33 No. 1, pp. 397-405.
- King, M.F. and Bruner, G.C. (2000), "Social desirability bias: a neglected aspect of validity testing", *Psychology and Marketing*, Vol. 17 No. 2, pp. 79-103.
- Kirk, D. (1995), "Environmental management in hotels", *International Journal of Contemporary Hospitality Management*, Vol. 7 No. 6, pp. 3-8.
- Kumar, S. (2005), "Resource use and waste management in Vietnam hotel industry", *Journal of Cleaner Production*, Vol. 13 No. 2, pp. 109-116.
- Lanzini, P. and Thøgersen, J. (2014), "Behavioural spillover in the environmental domain: an intervention study", *Journal of Environmental Psychology*, Vol. 40, December, pp. 381-390.
- Lee, T.H. (2013), "Influence analysis of community resident support for sustainable tourism development", *Tourism Management*, Vol. 34, February, pp. 37-46.
- Leonidou, L.C., Leonidou, C.N., Fotiadis, T.A. and Zeriti, A. (2013), "Resources and capabilities as drivers of hotel environmental marketing strategy: implications for competitive advantage and performance", *Tourism Management*, Vol. 35, April, pp. 94-110.
- Levy, S.E. and Park, S.Y. (2011), "An analysis of CSR activities in the lodging industry", *Journal of Hospitality and Tourism Management*, Vol. 18 No. 1, pp. 147-154.
- Lioui, A. and Sharma, Z. (2012), "Environmental corporate social responsibility and financial performance: disentangling direct and indirect effects", *Ecological Economics*, Vol. 78, June, pp. 100-111.
- McKerner, B. (1993), "Some fundamental truth about tourism: understanding tourism's social and environmental impacts", *Journal of Sustainable Tourism*, Vol. 1 No. 1, pp. 6-16.

- McKercher, B. and Robbins, B. (1998), "Business development issues affecting nature-based tourism operators in Australia", *Journal of Sustainable Tourism*, Vol. 6 No. 2, pp. 173-188.
- Marín, L., Rubio, A. and Maya, S.R. (2012), "Competitiveness as a strategic outcome of corporate social responsibility", *Corporate Social Responsibility and Environmental Management*, Vol. 19 No. 6, pp. 364-376.
- Mas-Machuca, M., Berbegal-Mirabent, J. and Alegre, I. (2016), "Work-life balance and its relationship with organizational pride and job satisfaction", *Journal of Managerial Psychology*, Vol. 31 No. 2, pp. 586-602.
- Menguc, B., Auh, S. and Ozanne, L. (2010), "The interactive effect of internal and external factors on a proactive environmental strategy and its influence on a firm's performance", *Journal of Business Ethics*, Vol. 94 No. 2, pp. 279-298.
- Michailidou, A.V., Vlachokostas, C. and Moussiopoulos, N. (2016), "Interactions between climate change and the tourism sector: multiple-criteria decision analysis to assess mitigation and adaptation options in tourism areas", *Tourism Management*, Vol. 55, August, pp. 1-12.
- Mihalič, T. (2013), "Performance of environmental resources of a tourist destination: concept and application", *Journal of Travel Research*, Vol. 52 No. 5, pp. 614-630.
- Miroshnychenko, I., Barontini, R. and Testa, F. (2017), "Green practices and financial performance: a global outlook", *Journal of Cleaner Production* (forthcoming), doi: 10.1016/j.jclepro.2017.01.058.
- Moeller, T., Dolnicar, S. and Leisch, F. (2011), "The sustainability-profitability trade-off in tourism: can it be overcome?", *Journal of Sustainable Tourism*, Vol. 19 No. 2, pp. 155-169.
- Molina-Azorin, J.F., Tari, J.J., Pereira-Moliner, J., López-Gamero, M.D. and Pertusa-Ortega, E.M. (2015), "The effects of quality and environmental management on competitive advantage: a mixed methods study in the hotel industry", *Tourism Management*, Vol. 50, October, pp. 41-54.
- Morrison, A. and Teixeira, R. (2004), "Small business performance: a tourism sector focus", *Journal of Small Business and Enterprise Development*, Vol. 11 No. 2, pp. 166-173.
- Morrison, J., Cushing, K.K., Day, Z. and Speir, J. (2000), "Managing a better environment: opportunities and obstacles for ISO 14001 in public policy and commerce", occasional paper, The Pacific Institute for Studies in Development, Environment, and Security, Oakland, CA, pp. 1-9.
- Murillo, D. and Lozano, J. (2009), "Pushing forward SME CSR through a network: an account from the Catalan model", *Business Ethics: A European Review*, Vol. 18 No. 1, pp. 7-20.
- Nielsen, B. (2004), *Dining Green: A Guide to Creating Environmentally Sustainable Restaurants and Kitchens*, Green Restaurant Association, Sharon, MA.
- Nunnally, J. (1978), *Psychometric Theory*, McGraw-Hill, New York, NY.
- O'Brien, R.M. (2007), "A caution regarding rules of thumb for variance inflation factors", *Quality Quantity*, Vol. 41 No. 5, pp. 673-690.
- Ortiz-de-Mandojana, N. and Bansal, P. (2016), "The long-term benefits of organizational resilience through sustainable business practices", *Strategic Management Journal*, Vol. 37 No. 8, pp. 1615-1631.
- Pace, L.A. (2016), "How do tourism firms innovate for sustainable energy consumption? A capabilities perspective on the adoption of energy efficiency in tourism accommodation establishments", *Journal of Cleaner Production*, Vol. 111, January, pp. 409-420.
- Parfitt, J., Eatherley, D., Hawkins, R. and Prowse, G. (2013), "Waste in the UK hospitality and food service sector", Technical Report No. HFS001-00 6, Waste and Resources Action Programme (WRAP), Oxford, available at: www.wrap.org.uk/
- Park, S.Y. and Lee, S. (2009), "Financial rewards for social responsibility: a mixed picture for restaurant companies", *Cornell Hospitality Quarterly*, Vol. 50 No. 2, pp. 168-179.
- Pereira-Moliner, J., Claver-Cortés, E., Molina-Azorin, J.F. and Tari, J.J. (2012), "Quality management, environmental management and firm performance: direct and mediating effects in the hotel industry", *Journal of Cleaner Production*, Vol. 37, December, pp. 82-92.
- Pirani, S.I. and Arafat, H.A. (2014), "Solid waste management in the hospitality industry: a review", *Journal of Environmental Management*, Vol. 146, December, pp. 320-336.

- Pirani, S.I. and Arafat, H.A. (2016), "Reduction of food waste generation in the hospitality industry", *Journal of Cleaner Production*, Vol. 132, September, pp. 129-145.
- Pulido-Fernandez, J.I., Andrades-Caldido, L. and Sanchez-Rivero, M. (2015), "Is sustainable tourism an obstacle to the economic performance of the tourism industry? Evidence from an international empirical study", *Journal of Sustainable Tourism*, Vol. 23 No. 1, pp. 47-64.
- Radwan, H.R., Jones, E. and Minoli, D. (2012), "Solid waste management in small hotels: a comparison of green and non-green small hotels in Wales", *Journal of Sustainable Tourism*, Vol. 20 No. 4, pp. 533-550.
- Renwick, D.W., Redman, T. and Maguire, S. (2013), "Green human resource management: a review and research agenda", *International Journal of Management Reviews*, Vol. 15 No. 1, pp. 1-14.
- Revell, A. and Blackburn, R. (2007), "The business case for sustainability? An examination of small firms in the UK's construction and restaurant sectors", *Business Strategy and the Environment*, Vol. 16 No. 6, pp. 404-420.
- Robinot, E. and Giannelloni, J.L. (2010), "Do hotels' 'green' attributes contribute to customer satisfaction?", *Journal of Services Marketing*, Vol. 24 No. 2, pp. 157-169.
- Rutherford, R., Blackburn, R.A. and Spence, L.J. (2000), "Environmental management and the small firm: an international comparison", *International Journal of Entrepreneurial Behavior and Research*, Vol. 6 No. 6, pp. 310-326.
- Sampaio, A.R., Thomas, R. and Font, X. (2012), "Why are some engaged and not others? Explaining environmental engagement among small firms in tourism", *International Journal of Tourism Research*, Vol. 14 No. 3, pp. 235-249.
- Schaltegger, S., Lüdeke-Freund, F. and Hansen, E.G. (2012), "Business cases for sustainability: the role of business model innovation for corporate sustainability", *International Journal of Innovation and Sustainable Development*, Vol. 6 No. 2, pp. 95-119.
- Schubert, F., Kandampully, J., Solnet, D. and Kralj, A. (2010), "Exploring consumer perceptions of green restaurants in the US", *Tourism and Hospitality Research*, Vol. 10 No. 4, pp. 286-300.
- Segarra Oña, M.D.V., Peiró Signes, A., Miret Pastor, L.G. and Verma, R. (2012), "Does ISO environmental certification help the economic performance of hotels? Evidence from the Spanish hotel industry", *Cornell Hospitality Quarterly*, Vol. 53 No. 2, pp. 5-15.
- Sims, R. (2009), "Food, place, and authenticity: local food and the sustainable tourism experience", *Journal of Sustainable Tourism*, Vol. 17 No. 3, pp. 321-336.
- Sinding, K. (2000), "Environmental management beyond the boundaries of the firm: definitions and constraints", *Business Strategy and the Environment*, Vol. 9 No. 2, pp. 79-91.
- Singal, M. (2014), "The link between firm financial performance and investment in sustainability initiatives", *Cornell Hospitality Quarterly*, Vol. 55 No. 1, pp. 19-30.
- Southgate, C. and Sharpley, R. (2002), "Tourism, development and the environment", in Sharpley, R. and Telfer, D.J. (Eds), *Tourism and Development: Concepts and Issues*, Channel View Publications, Cleveland, OH, pp. 231-262.
- Straughan, R.D. and Roberts, J.A. (1999), "Environmental segmentation alternatives: a look at green consumer behavior in the new millennium", *Journal of Consumer Marketing*, Vol. 16 No. 6, pp. 558-575.
- Testa, F., Battaglia, M. and Bianchi, L. (2012), "The diffusion of CSR initiatives among SMEs in industrial clusters: some findings from Italian experiences", *International Journal of Technology Management*, Vol. 58 Nos 1/2, pp. 152-170.
- Testa, F., Boiral, O. and Iraldo, F. (2015), "Internalization of environmental practices and institutional complexity: can stakeholders pressures encourage greenwashing?", *Journal of Business Ethics* (forthcoming), doi: 10.1007/s10551-015-2960-2.
- Testa, F., Cosic, A. and Iraldo, F. (2016), "Determining factors of curtailment and purchasing energy related behaviours", *Journal of Cleaner Production*, Vol. 112, January, pp. 3810-3819.
- Testa, F., Iraldo, F. and Daddi, T. (2017), "The effectiveness of EMAS as a management tool: a key-role for the internalization of environmental practices", *Organization and Environment* (forthcoming), doi: 10.1177/1086026616687609.

- Testa, F., Gusmerotti, N.M., Corsini, F., Passetti, E. and Iraldo, F. (2015), "Factors affecting environmental management by small and micro firms: the importance of entrepreneurs' attitudes and environmental investment", *Corporate Social Responsibilities and Environmental Management* (forthcoming), doi: 10.1002/csr.1382.
- Thomas, R., Shaw, G. and Page, S.J. (2011), "Understanding small firms in tourism: a perspective on research trends and challenges", *Tourism Management*, Vol. 32 No. 5, pp. 963-976.
- Todd, M. and Hawkins, R. (2002), *Waste Counts: A Handbook for Accommodation Operators*, Centre for Environmental Studies in the Hospitality, Oxford.
- Tourangeau, R. and Yan, T. (2007), "Sensitive questions in surveys", *Psychological Bulletin*, Vol. 133 No. 5, pp. 859-883.
- Tzschentke, N., Kirk, D. and Lynch, P.A. (2004), "Reason for going green in serviced accommodation establishments", *International Journal of Contemporary Hospitality Management*, Vol. 16 No. 2, pp. 116-124.
- Vernoon, J., Essex, S., Pinder, D. and Curry, K. (2003), "The 'greening' of tourism micro-businesses: outcomes of focus group investigations in South East Cornwall", *Business Strategy and the Environment*, Vol. 12 No. 1, pp. 49-69.
- Waligo, V.M., Clarke, J. and Hawkins, R. (2013), "Implementing sustainable tourism: a multi-stakeholder involvement management framework", *Tourism Management*, Vol. 36, June, pp. 342-353.
- Wang, Q., Dou, J. and Jia, S. (2016), "A meta-analytic review of corporate social responsibility and corporate financial performance: the moderating effect of contextual factors", *Business and Society*, Vol. 55 No. 8, pp. 1083-1121.
- Wang, Y.F., Chen, S.P., Lee, Y.C. and Tsai, C.T.S. (2013), "Developing green management standards for restaurants: an application of green supply chain management", *International Journal of Hospitality Management*, Vol. 34, September, pp. 263-273.
- Wanhill, S. (1999), "Small and medium tourism enterprises", *Annals of Tourism Research*, Vol. 27 No. 1, pp. 132-147.
- Withiam, G. (1997), "Environmental programs: employees want to help", *Cornell Hospitality Quarterly*, Vol. 38 No. 4, pp. 10-11.
- Wright, C. and Nyberg, D. (2016), "An inconvenient truth: how organizations translate climate change into business as usual", *Academy of Management Journal* (forthcoming), doi: 10.5465/amj.2015.0718.
- Yuksel, F., Bramwell, B. and Yuksel, A. (1999), "Stakeholder interviews and tourism planning at Pamukkale, Turkey", *Tourism Management*, Vol. 20 No. 3, pp. 351-360.

Corresponding author

Massimo Battaglia can be contacted at: m.battaglia@sssup.it

For instructions on how to order reprints of this article, please visit our website:

www.emeraldgroupublishing.com/licensing/reprints.htm

Or contact us for further details: permissions@emeraldinsight.com