

# Corporate social responsibility practices within the scope of sustainable tourism: A research at Accor Hotels

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**Abstract:** CSR includes many activities such as environmental development, protection of human rights, efforts that will increase the welfare of the society, and observance of the rights of employees. Within the scope of the universal principles of tourism ethics and rules of ethics in business life, tourism activities that are contrary to the general purposes of tourism and the common values of humanity, as well as sexual tourism activities especially involving children, are condemned and calls are made to combat such activities within the framework of international law (UNWTO,2022). Sexual exploitation of children in the tourism sector is the sexual exploitation of children by a person who leaves their own settlement, region or country and goes to other places. Transportation companies, tourism companies and the accommodation sector can also take part in such of the above scenarios. It is acknowledged that CSR practices have an important role in accommodation businesses, especially in international hotel chains. Therefore, this study, aim to investigate what the CSR activities of Accor accommodation businesses are. The semi-structured interview technique was used in the study. As a result of the interviews with the managers of Accor Accommodation Enterprises in Hungary, it has been concluded that accommodation businesses give importance to CSR activities and generally tend to social and environmental activities.

**Keywords:** corporate social responsibility; accommodation businesses; sustainable tourism

## 1. Introduction

Corporate Social Responsibility (CSR), which has become an important business strategy today, is generally accepted as the voluntary activities of enterprises for social and environmental development. In addition to activities for environmental development, CSR activities also include many activities such as protecting human rights, offering better services for customers, carrying out activities that will increase the welfare of the society, and observing the rights of employees (Calveras, 2015). Corporate social responsibility (CSR), which is defined by the European Commission as a “process whereby enterprises integrate social, environmental, ethical and human rights concerns into their core strategy, operations and integrated performance, in close collaboration with their stakeholders, with the aim of:

- maximising the creation of shared value for their owners/shareholders and for their other stakeholders and society at large;
- identifying, preventing and mitigating their possible adverse impacts (European Commission, 2011, p. 3).

Many hotel businesses take economic, social and environmentally sensitive initiatives that increase the quality of life of the society, considering future generations and stakeholders. (Jochim et al., 2015). With these initiatives, businesses aim to gain legitimacy in the eyes of their stakeholders and create a positive impact in the minds of the stakeholders or obtain positive feedback from them (Ertuna & Tükel, 2009). The increase in the number of social responsibility projects, especially in tourism, can be explained by the sustainability approach that aims to protect the natural and cultural structure. Social responsibility activities are not only limited to social and environmental dimensions, but also appear in marketing activities in line with business purposes of business values that include customers and employees. In addition, social responsibility activities are among the most prominent elements of social and environmental issues throughout society. The quality of the service provided, the marketing

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approach within the ethical framework, and the reflection of the business values are very important for tourism businesses, which are in direct relationships with the consumers.

Corporate social responsibility activities have positive effects on tourism business performance (Kang et al., 2010; Wang et al., 2015), employee attitudes and behaviours (Park & Levy, 2014), service quality perceived by customers, brand image, and demand for increased payment. Also, it has been observed that corporate social responsibility has a positive effect on accommodation related decision-making. In the light of (Kang et al., 2010; Wang et al., 2015; Park & Levy, 2014) studies, it is thought that corporate social responsibility activities will provide a competitive advantage to businesses in the long run, especially in a sector such as accommodation businesses, where demand flexibility and workforce turnover are high. In today's world, where the strategic importance of corporate social responsibility activities for hotel businesses is gradually increasing, academic studies on the attitudes of hotel businesses operating in Hungary towards this reality are quite limited. Perrini et al. (2006) emphasized that chain enterprises lead small and medium-sized enterprises in the implementation of corporate social responsibility activities. In addition, McGehee et al. (2009) mentioned that large-scale and luxury hotel businesses tend to engage in more corporate social responsibility activities than other businesses.

Therefore, the aim of this study is to describe and discuss social responsibility activities and managerial views at Accor hotel businesses in Hungary. At the same time, it is thought that determining each separate dimension constituting CSR in hotel businesses in the scope of this study will benefit the national and international literature.

## 2. Theoretical framework – CSR

Globalization, which makes its significant impact in all areas of life in parallel with technological developments, the phenomenon of destructive competition, the consumer element with increasing awareness, and investor confidence perceptions are important for companies. For this reason, companies should move away from acting only with the idea of profit in mind. Companies should consider social, moral, environmental and economic factors in their activities by taking into account the basic dynamics of the society along with the desire to make a profit. In this context, social responsibility studies, which are preferred from the corporate side, function effectively for the benefit of companies. Corporate social responsibility refers to “actions that appear to further some social good, beyond the interests of the firm and that which is required by the law” (McWilliams & Siegel, 2001). According to another definition, the concept of corporate social responsibility is a series of initiatives undertaken by organizations to reduce the negative effects on the environment and to eliminate problems in economic and social fields (Aluchna, 2014). This latter concept, which is equivalent to philanthropy, is a comprehensive business strategy that contributes to the solution of social problems (Pérez & Rodríguez del Bosque, 2015).

According to Drucker, the concept of social responsibility has been discussed in three areas since its introduction (Demir & Songür, 1999). The first of these is about determining the boundary between personal morality and corporate morality, in other words, to what extent personal values should be protected against unethical organizational behaviours. The next area covers the responsibilities of employers towards employees. The third issue is the social activities undertaken by business managers within the scope of their leadership responsibilities. Encouraging artists, providing financial support to museums, theatres, symphony orchestras, contributing to educational institutions, supporting other cultural associations including sports clubs are considered in this field. The concept of responsibility has changed and is shaped by the need for businesses to deal with social problems (Warhurst, 2000). Today, this concept is referred to the literature as “being the voice of the society” in relation to the social and environmental responsibility of the company (Demir & Songür, 1999). The benefits of social responsibility activities to the business can be listed as follows (Nalbant, 2000):

- Business can become an important part of the society by taking part in the discussion and resolution of social problems.
- Adjustments that appear to be costs may return as profits.

- The business creates a social environment for itself and ensures its acceptance by the public.
- Environmentally friendly businesses that are sensitive to ecological structure are reached.
- Significant advantages are gained in entering new markets and ensuring customer loyalty.
- Social responsibility activities cause an increase in multi-faceted qualified employees' loyalty to the institution.
- Social responsibility activities provide access to wider financial resources.
- Employees and customers begin to trust and value the organization more. Employees and customers develop a sense of belonging and commitment.
- Customers' purchasing frequency increases. The profitability of sales increases.
- Communication, trust, solidarity and team spirit among employees are strengthened. The effectiveness of teamwork increases organizational performance and overall motivation.
- The organization's relations with society, local and central government bodies develop and strengthen.
- While the employees of the institution who take part in social responsibility projects develop their knowledge, skills and experience, they become people with higher self-confidence, creative thinking and problem-solving skills.

Along with the intense interest of enterprises in other sectors of corporate social responsibility, it has been observed that this interest has increased in the tourism sector (Kang et al., 2010). Today's touristic consumers are more sensitive to problems such as changes in values, climate change, and economic crisis, as well as sensitive to ethical consumption. While corporate social responsibility can play a positive role in meeting these expectations in tourism businesses, it also has an important place for sustainable tourism (Henderson, 2007; Golja & Nižić, 2010; Tsai et al., 2012). When the studies investigating CSR practices in tourism businesses (Henderson, 2007; Pelit et al., 2009; Font et al., 2012) are examined, it becomes evident that CSR practices in tourism businesses are not sufficient. Kim et al. (2012) state that although the importance of corporate social responsibility in tourism enterprises is emphasized, only a limited number of empirical studies have been conducted.

Corporate social responsibility in tourism businesses is becoming an increasingly important issue. The sustainability of tourism resources is a concern for tourism operators, accommodation providers and destinations (Luo et al., 2020). Increasing environmental awareness supports the tourism industry and sustainable development. The concept of sustainability in tourism necessitated the realization of social responsibility activities. Cingöz and Akdoğan (2012) state that corporate social responsibility helps businesses increase their environmental performance. The need to ensure sustainable development, the increase in green competition, the legal regulations introduced, the desire to gain prestige and image in the society, and the acceptance of some environmental standards have influenced businesses to act in an environmentally friendly way. While 'sustainability' and "corporate social responsibility" appear as complementary concepts, they play an important role in achieving corporate social responsibility, sustainable development and corporate sustainability. One of the most important reasons for this is that the activities developed within the framework of corporate social responsibility contribute to the environment, society and economy. According to Panapanaan et al. (2003) examined the relationship between sustainability and social responsibility from a hierarchical perspective, and while they saw business social responsibility as an intermediate goal, they considered business sustainability as the ultimate goal (Panapanaan et al. 2003).

It has been stated that tourism is a part of the natural environment and society's tourist product, with the concentration in a single area in the major touristic destinations captured by mass tourism, and that social, environmental and cultural areas have importance (Henderson, 2007). Ozturk et al. (2015) list the following negative impact of tourism on natural environment: increase in natural resource consumption, unsustainable land use and deterioration of lands, changes in the eco-system as a result of tourism enterprises and touristic activities, intensification of existing infrastructure, increase in air, water, noise and environmental

pollution. Due to all these negative consequences of tourism, corporate social responsibility activities consisting of social, environmental and economic dimensions should be implemented by tourism businesses and other businesses should be encouraged to do the same (de Grosbois, 2012). However, Sheldon and Park (2011) emphasized that although the impact of tourism on the socio-cultural environment is evident, environmental protection practices come to mind when it comes to corporate social responsibility activities in the tourism industry (Erdogan & Baris, 2007; Chung & Parker, 2010). In order to minimize the negative effects of tourism, many accommodation businesses have been bringing together CSR activities with strategies for the last 20-25 years (Kucukusta et al., 2013). Many national and international chain hotel businesses (Accor Hotels, Hilton Hotels Corporation, Marriot International, Wyndham Hotels, Inter Continental Group) have announced their activities promoting corporate social responsibility both through their websites and in their annual corporate social responsibility reports and sustainability reports. (de Grosbois, 2012).

Accor, Hilton, Starwood and Choise Hotels, which are among the leading enterprises of the tourism sector, publish CSR reports (Kang et al., 2010). Garay and Font (2012) stated that accommodation businesses participate in social responsibility activities to protect the environment and personal values. The Accor Hotels Group is among the largest hotel groups in the world with more than 5100 hotels and it carries out many CSR practices within sustainable growth. The Accor Group has established a sustainable development department through the employment of 6 people and in addition to developing projects, it establishes a network with nearly 100 representatives and manages the daily operation of all its hotels around the world. With the Planet 21 Sustainable Development Programme, the Accor Group has created a system consisting of 7 basic steps, each of which is divided into 3 parts and includes the elements of Health, Nature, Carbon, Innovation, Local, Employment and Dialogue (Khazaeli, 2012). Within the scope of Accor Group health, one finds the use of eco-labelled products, balanced meals in restaurants, preventive sports activities for personnel; within the scope of nature, installing a flow regulator in the shower, waste recycling, tree planting projects; within the scope of carbon reduction, use of energy-efficient lamps for 24-hour lighting, every measurement of monthly energy use, renewable energy use, solar energy panels. In the scope of innovation, the following elements are found: the use of at least three environmentally friendly products in hotel rooms (such as bedding, towels, paper); in the scope of locality, purchasing and promoting local products, protection of the local eco system prohibiting the consumption of endangered seafood, organizing language trainings for employees, and providing training to prevent psychological risks among the workforce. Especially for the protection of the environment, the Accor Group has planted more than 2 million trees with the "plant for planet" programme and this programme is supported by the United Nations. The main purpose of the project is to encourage guests to reuse towels and to reduce the washing costs and ultimately to transfer half of the income to tree planting. The project, which was launched with a simple formula "Reuse of 5 towels = planting 1 tree", is also used for advertising and strengthens the Group's brand image. Thus, guests who are receptive to protecting the world can be reached. In the scope of another project, the Accor Group, which sponsors campaigns on the fight against AIDS, supports voluntary HIV testing campaigns and has adopted as its business policy the issue of non-discrimination for personnel with AIDS in hiring. According to the financial reports of the Accor it has been stated that the group has grown by 5.2% in 2021 and achieved a revenue of 6.1 billion Euros. It was also highlighted that with its CSR projects, the Accor not only strengthens ethical values, but also strengthens the brand image, increases the level of competition, and ensures the loyalty of personnel, guests and suppliers.

It is known that children today are more vulnerable than ever and the ways in which criminals abuse them are increasing. Children are the most powerless people in many parts of the world and in almost every society, and they are treated like commodities and things that can be bought and sold. The money, status and authority held by criminals and intermediaries exacerbate this power imbalance. For example, a criminal may be wealthy enough to cover the cost of intermediaries and sexual services, or even to influence witnesses or forensic units. In addition, intermediaries have both the power of money and physical power. ECPAT (End Child Prostitution, Child Pornography And Trafficking Of Children For Sexual Purposes) is a global non-profit network working to end the sexual exploitation of children. It focuses on preventing the online sexual exploitation of children, stopping the trafficking of children for

sexual purposes and the sexual exploitation of children in the travel and tourism industry (Ecpat, n.d.).

The Code which works to prevent child sex tourism worldwide has 1030 tourism company members from 42 countries. Hotels, agencies and guides from all over the world join forces against child sex tourism under The Code, which includes giant tourism brands such as TUI, Accor, Kuoni, Iberostar and Radisson. More than a thousand large and small tourism companies and organizations worldwide have come together to prevent child sex tourism. Joining forces with the German International Cooperation Agency (GIZ) and the non-governmental organization The Code, work to prevent the use of children in sex tourism. With the Accor “Combating the Sexual Abuse of Children” programme, all brands in the Accor family have been fighting against the sexual abuse of children for many years. Teams are always mobilized and are working to increase customers’ sensitivity to this scourge (Accor, n.d.).

### 3. Method

In the scope of this study, firstly, the interview technique, which is a data collection method technique, was used. Interviews were conducted through a semi-structured interview method. In this context, a road map was determined and the interview form, which was created as a result of the literature review and was applied in the case of the managers of the hotel businesses in the determined universe. In this technique, which is slightly more flexible than the structured interview technique, researchers prepares the interview form containing the questions that they planned to use beforehand (Wilkinson, 2003). On the other hand, the researcher can affect the flow of the interview with different side- or subquestions depending on the flow of the interview and can enable the interviewee to open and elaborate their answers. In the semi-structured interview, the interviewees also have control over the research (Yalciner, 2006). In-depth understanding of the subject was achieved by asking different questions according to the knowledge level of the research participants. Closed-ended questions were used to prevent the participants from getting bored and giving superficial answers. The interview form also included questions to determine how long the managers had been working in the same business.

Some questions are standardized, and some questions are open-ended. In this type of interview, it is possible to obtain in-depth information. The flexibility of the unstructured interview and key questions increase comparability (Finn et al., 2000, p.75). In the case of the semi-structured interview type, the interviewer has prepared the questions in advance, but provides partial flexibility to participants during the interview. This setup allows for questions to be rearranged or for discussion on the relevant topic if necessary. In this way, an environment is created in which the participants have a say in the research practice (Karasar, 2000). Therefore, this study consists of Accor Hotels accommodation businesses operating in Hungary. There are 20 accommodation establishments serving in this category in the country. In the study, interviews were conducted with the managers of the accommodation enterprises in order to determine which practices they carry out within the scope of CSR activities. A semi-structured group of questions was created to be asked from the managers of participating accommodation businesses. The questions concern what the CSR activities are carried out in the accommodation enterprises where the managers work, whether there are CSR activities for the employees, whether a foundation has been established by the enterprise to carry out CSR activities, whether the enterprise is a member of any foundation. It was asked whether the CSR practices were announced to the employees, and whether an area was reserved for the CSR activities of the enterprise on the website. In addition, it was asked whether the company had other philanthropic and charitable activities. The obtained data were analysed using the Nvivo software.

### 4. Findings

The number of accommodation businesses participating in the interview is eleven. Since one of these accommodation establishments has two hotels to run, the number of

managers who participated in the interview was 10. As shown in Table 1, when the distribution of duties of the managers participating in the interview is examined, it is seen that two managers work in the general directorate, three managers work in the sales and marketing directorate, one manager in the front office department, and one manager in the reservation department. The working hours of the managers in the business where they are located are given in Table 1. In general, they have been in the management for a long time. Since the business is newly established, the term of office for a manager is set for one year.

**Table 1. Managers participating in interview. Source: Own work**

Position at the Hotel	Number of participants
Sales and Marketing Manager	3
Reservation Manager	4
General Manager	2
Front Office Manager	1
<b>Total</b>	<b>10</b>

The Accor Hotels group provides accommodation services with 5,300 hotels worldwide. Working in Accor means acting locally, at the level of the small planet constituted by each of our 5,000 hotels across the globe. For years they have all been committed to making continuous progress on sustainable development (Accor, n.d.). In Hungary, Accor Hotels' current CSR activities are grouped into the following five categories: People, Customer, Building, Food, Communities, as indicated in Table 2.

**Table 2. Current Corporate Social Responsibility Practices. Source: Own work**

People	Building	Customer	Food	Communities
Teaching employees to respect the Group's values and ethical rules	Measuring and analysing water and energy consumption on a monthly basis	Defaulting re-use of linen for stays longer than one night	Ban on endangered fish species	Implement WATCH child protection program
Setting up an employee health, safety and welfare committee	Respecting standard water flows for all showers, taps and toilets	Offering at least two eco-friendly toiletries (shower gels, soaps, shampoos)	Source local food products and / or products from short food supply chains	Giving away end-of-life hotel products for re-use or recycling
Raising employee awareness of eco-friendly practice in their work	Recycling two types of waste: paper, glass, cardboard or plastic	Removing all single-use plastic items in guest experience by the end of 2022	Establish an urban vegetable garden	Support local associations
Providing arrangements for co-planning work schedules	Using energy-saving lamps	Using eco-label cleaning products	Helping animal shelters	Disabled Friendly Workplace program
Reducing layoffs despite the COVID-19 pandemic	Recycle hazardous waste			
Increasing the employment of local people with disabilities	Ensure proper wastewater treatment			
Giving free accommodation for refugees	Act to address any malfunction			

Managers stated that they were "very proud and happy to be awarded the Disability Friendly Workplace title in Hungary in 2017". In addition, it was emphasized that they organized activities to help colleagues with different working skills, to facilitate their lives and to support related organizations. Since 1994, when the environmental department was established, the Accor Group has adopted numerous solutions that contribute to the development of local communities, decreases water and energy consumption in its hotels, and reduces its environmental footprint. The Accor group is committed to putting sustainable development at the centre of its activities with PLANET 21. In order to fulfil its commitments under PLANET 21, the Group adopts the strategy of "involving our customers in the process in order to progress even faster and multiply our results". Participants stated that they actively

participated in the sustainable development process through the Acting Here - Planet 21 program. This programme aims to provide an unusual guest experience by encouraging hotel staff to go beyond the standard service by committing themselves to provide relevant, happy, genuine, flexible, thoughtful and sincere service to guests staying in the hotels in order to offer a unique accommodation experience. In a call issued to their staff, they stated that they “invite us [their staff] to join us to open a new path towards positive hospitality wherever we are and to better prepare the world for the future”. Therefore, it is stated that it is staff responsibility to “do our best to protect our world and ensure sustainability and to convey this to our colleagues”. Participants also mentioned that, “We are an environmentally friendly hotel. We collect our waste regularly and give it to companies that recycle. We try to be environmentalist. At the same time, we are an animal-loving hotel, that is, we are pet-friendly”. It was also emphasized that gift packages are prepared for the personnel during the Christmas period, the eastern period and similar special days. They also stated that the Accor group prepared a report on CSR as they are affiliated with an international chain.

Based on the opinions of the administrators, it was stated that the most emphasized and supported application was “Implement our WATCH child protection program”. The views of the administrators on this application “provide a guide for the concrete actions we take in preventing and responding to sexual exploitation, abuse and sexual harassment”. Sexual exploitation and abuse is [sic., are] a violation of human rights and constitutes [sic., constitute] acts of gross abuse” (Ecpat, n.d.). Also, sexual exploitation is any actual or attempted abuse of a position of vulnerability, variable power or trust for sexual purposes, including but not limited to gaining monetary, social or political gain from the sexual exploitation of someone. Participants would like to state that they have taken all necessary measures to prevent such activities from happening in their hotels. It was emphasized that such projects should be implemented by other hotels and the Hungarian Tourism Agency and other organizations should bring mandatory rules against child abuse.

## 5. Conclusions

In today’s world, where resources are rapidly being depleted and values such as respect for people and the environment are needed more than before, CSR is no longer an option for companies. It is seen that companies are responsible to all their stakeholders, present and future generations and give more space to philanthropic works designed and carried out separately from business activities. Corporate social responsibility, which is considered an important element of our age, has the potential to direct the activities of companies both locally and globally and to improve their relations with stakeholders. The thought of companies to act only with the concept of profit in mind while carrying out their activities has been replaced by attempts to offer beneficial results to the society, which requires more responsibility, due to negative effects in the environment and the society. Although undertaking corporate social responsibility initiatives in the short term is seen as a cost-increasing factor for companies, it makes it possible to achieve a sustainable organizational goal by creating a responsible and reliable company image in the long run. Therefore, it is essential for companies to have an important place in today’s business life in order to integrate the concept of corporate social responsibility into their activities and to follow the results with an audit mechanism. In this regard, accredited institutions should initiate guiding and encouraging programmes and should establish firm activities on a healthier ground.

In addition, for future studies, it is important to include corporate social responsibility in terms of reflecting the view on the sectoral level.

Hotel businesses operating in Hungary, which have a high level of corporate social responsibility awareness and have a share in tourism markets, should engage in CSR initiatives. In addition, business stakeholders (customers, society, employees) should be informed about these initiatives. The easiest, cheapest and most effective method for this is to include these initiatives on the corporate websites of businesses. This situation can play an active role in the decision of potential tourists to find accommodation offered by the hotel business, or it can create a positive image in the minds of customers even if they do not decide to stay in the hotel. Hotel businesses can also gain competitive advantage by differentiating themselves from their competitors with the help of these activities.

In the study, an analysis of CSR activities was performed on the basis of interviews with 8 managers working in Accor group hotels in Hungary. According to the information obtained from the interviews, it was stated that the CSR activities of the enterprises were announced on their websites. It has been determined that accommodation establishments carry out social, environmental and employee-oriented activities within CSR activities. It has been stated that these activities also require a certain financial strength. It was emphasized that CSR practices are very important in Accor hotels. Thus, the result of this study supports the conclusion that “CSR activities increase as the business grows”, as observed in the study by Calvares (2015), and that the relationship between CSR and corporate financial performance (CFP) should be specifically addressed in the hotel sector and with the multidimensional structure of CSR. It recommends investigating the reactions of hotel employees working at the management level to CSR (Serra-Cantalops et al., 2018). When we look at the content of CSR activities, it is seen that mostly national and international activities are carried out. This shows that accommodation businesses have enough financial resources to carry out CSR activities at the international level. It has been stated that the employees participate in CSR activities and the personnel participating in these activities are emotionally satisfied and willing to participate in CSR activities. This is similar to the findings obtained in the study by Supanti et al. (2015). In the present study, it was observed that CSR activities provide benefits such as pride, fun, teamwork and personal satisfaction. In a similar fashion, Zientara et al. (2015) found that CSR activities increase job satisfaction and decrease the employee turnover rate. Similarly to the findings in Zientara et al.'s (2015) study, during the interviews hotel managers stated that CSR activities increase the job satisfaction of employees and they voluntarily offer to participate in similar activities. It has been observed that reporting is completed in a timely manner in reports and public announcements of CSR activities. In addition, it was emphasized by the managers that CSR practices create a competitive advantage. This situation is similar to the result of Levy and Park (2011)'s study on accommodation businesses in the USA and it has been revealed that it provides competitive power. Reporting of CSR activities also provides the opportunity to monitor past activities and compare them with current CSR activities. As with other exemplary chain accommodation businesses in the world, a corporate social responsibility tab is opened on their websites and announcements are made in this tab. In line with CSR activities, the motivation of the employees is tried to be increased by informing them in the form of meetings and annual activity briefings in order to strengthen their loyalty to the company and to make them proud of themselves and their businesses. Thus, it was emphasized that employees with high motivation within the understanding of quality also have positive effects on guest satisfaction.

This study also offers important recommendations for practitioners. First of all, hotel businesses operating in Hungary, which has a high share of the tourism market, should take CSR initiatives to raise awareness. In addition, business stakeholders (customers, society, employees) should be informed about these initiatives. The easiest, cheapest and most effective way of this is to list these initiatives on the corporate websites of businesses. This situation can play an effective role in tourists' preference for hotel establishments, or it can create a positive image in the minds of the customers even if they do not decide to stay in the hotel. Hotel businesses can also gain competitive advantage by differentiating themselves from their competitors through their engagement in these activities.

The results of the study also offer some suggestions to researchers. First of all, it is necessary to meet with the managers of the hotel businesses and investigate their level of awareness of the reality of corporate social responsibility. In addition, this research will be very useful research for business managers who are reluctant to launch corporate social responsibility initiatives and publicise these activities. This study also has some limitations. Firstly, the results of the study include only Accor hotels operating in Hungary. Secondly, due to the method of the research, the websites of only Accor hotels were examined.

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