Modelling the Impact of ISO 26000 Implementation on Egyptian Hotel Sector Performance

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Abstract

The purpose of this study is to explore the impact of ISO 26000 implementation on Egyptian hotel sector performance among hotel general managers, financial managers and food and beverage managers based on adoption seven core principles of ISO 26000 which are organizational governance, human rights, labor practices, the environment, fair operating practices, consumer issues, community involvement, and development. The study is based on a quantitative approach to achieve its aim. The procedure for collecting data for this study used a questionnaire to collect exploratory data. The semi-structured questionnaire online link was sent randomly to hotels' managers and financial managers via email and across social media (Facebook) to collect their perspective.

The results of this study can act as a reference guide to hotel managers, financial managers and food and beverage managers to develop strategies to overcome ISO 26000 implementation challenges. First, the study revealed that hotel's progress on ISO26000adoption contributed to maximize its economic performance, increasing market share and enhancing reputation. Second, the economic, social and environmental drivers have a significant positive effect on ISO adoption. Third, the result also indicated that the internal, the external and resources barriers have a negative effect on ISO adoption.

Keywords: Hotel Performance, ISO 26000, organizational governance, community involvement, Egypt.

Introduction

Martı́nez et al, (2013) agreed with Wadongo et al, (2010) that the highly competitive environment of the hotel industry drives the search for new ways and elements of efficient performance. One of the core trends in this sphere is the implementation of ISO 26000 (Social Responsibility)that can serve as a good strategy and fundamental pillar for the development and sustainability of hotels(Moyeen et al., 2019). According to Aguinis and Glavas, (2011)indicated that there is no agreed-upon universal definition of social responsibility, many see it as being a way whereby the business sector integrates into the economic, social, and environmental obligations in its activities(dos Santos et al., 2017).WhereasFontaine, (2013) and David et al, (2005) define social responsibility as "the responsibility of the enterprises for their impact on society". Pomering and Dolnicar, (2009) cleared that it represents in the business commitment to contribute for sustainable economic development, working with employees, their families, and the local communities.

Ávila et al, (2013)cleared that the newly released ISO 26000 provides the most recent definition of social responsibility as "the responsibility of organization towards its activities and decisions impacts on the environment and society, via ethical behavior and transparent that contributes to sustainable development, including the health and welfare of society, takes into account the expectations of stakeholders, is in compliance with applicable laws and consistent with international norms of behavior, and is integrated throughout the organization and practiced in its relationships" (ISO, 2012; Carroll and Shabana, 2010; Hemphill, 2013, p.112).

Ağan et al, (2016) showed that over recent years the business environment around the globe has developed strongly bringing with them massive changes (Grayson, 2011). The traditional view of the business of maximizing profits is no longer sufficient and hotels have to realize that they have responsibilities that go beyond their legal and economic obligations (Delmas et al, 2013; Nguyen, 2011). These responsibilities relate primarily to society and the environment. Therefore, Performance of the hotel is measured not only according to the profitability but the ability to

International Journal of Heritage, Tourism and Hospitality Vol. (12), No. (3/2)
Special issue on papers of the 11th ICTH (2018) organized by Faculty of Tourism and Hotels,
Fayoum University

maintain its human and natural capital (Servaes and Tamayo, 2013). According to Youn et al, (2015) cleared that socially responsible hotels should consider the interests of the society and take responsibility for the impact of their decisions on stakeholders as well as the environment (Evans, and Sawyer, 2010).

Literature Review and hypotheses development

An overview of International Standards Organization26000 (ISO26000)

Wang and Berens, (2015) indicated that hotels all over the world are increasingly expected to be good citizens(LIN, 2017). Being a good citizen means fulfilling not only Hotels' legal obligations towards society but also pro-actively contributing towards development and improvement of the broader environment they operate in (Byus et al, 2010; Martı́nez et al, 2013).

Duckworth and Moor (2010) pointed out, we cannot know whether we have improved social responsibility performance if we have no basis on which to measure the performance (Carton and Hofer, 2006). Therefore, having an international guideline is a critical first step in an effort to genuinely improve social responsibility performance (Wagner, 2010). Classon and Dahlström, (2006) showed that to know if our process changes are in the direction of improvement, rather than degradation, we must also know what the improved state looks like(Cooperative and Controversies, 2018). Lund-Thomsen and Lindgreen, (2013) ensured that we need standards and a guideline to tell us how bad is bad, how good is good, what to consider and of what risks to be aware (Falkenberg and Brunsæl, 2011). There are seven key social responsibility principles that were agreed upon during the ISO 26000 working group meeting held in Sydney, Australia, in 2006 (Hahn, 2013; Hanspal, 2011; Ávila,2013). These seven core social responsibility principles are organizational governance, human rights, labor practices, and the environment, fair operating practices, consumer issues and community involvement and development (Cochius, 2011; Pojasek, 2011; Duckworth and Moor, 2010).

Hemphill, (2013) agreed with Schwartz et al, (2009) that ISO 26000 is a voluntary guidance standard on social responsibility, which is designed for use of any hotels, in all countries, irrespective of size, stage of development, sector or industry. (CastkaandBalzarova, 2008; Ecologia, 2011).

Lindgreen et al. (2018)ensured that ISO 26000 is designed to assist hotels in contributing to sustainable development, encouraging them to go beyond basic legal compliance, and to promote a common understanding in the field of social responsibility, complementing other instruments and initiatives for social responsibility(Swider, 2013). ISO26000supported hotels with guidelines in the fields of organizational governance, fair operating practices, labor practices, the environment, human rights, consumer issues and other areas of sustainable development (Seeger and Pickering, 2011).

International Standards Organization26000 Principles

Moratis, and Cochius, (2011) identified that ISO 26000 will add value to existing social responsibility work by promoting an international consensus about social responsibility issues which hotels want to address and what is it means, providing guidelines on translating principles into effective actions and refining best practices that have already evolved and disseminating the information worldwide for the good of the international community (Valmohammadi, 2011). Swider (2013) agreed with Castka and Balzarova, (2008) that International standards organization 26000 consists of seven principles that are related to stakeholders' needs, these seven principles include

International Journal of Heritage, Tourism and Hospitality Vol. (12), No. (3/2)
Special issue on papers of the 11ᵗʰ ICTH (2018) organized by Faculty of Tourism and Hotels,
Fayoum University

Organizational Governance

According to Ecologia, (2011) and Chan et al, (2014), organizational governance is a system by which a hotel makes and implements decisions in pursuit of its objectives (Harjoto and Hoje, 2011). Governance is the most critical factor in enabling the hotel to take responsibility for the impacts of its actions and decisions, and in integrating social responsibility throughout the hotel and its stakeholder relationships(Serra-Cantallops et al., 2018).In addition to this, Hotels should disclose, in a clear, accurate manner and to a reasonable and sufficient degree, the policies, decisions, and activities for which it is responsible, including known and likely impacts(Werhane, 2010; Vincular, 2012).
.Hotelaccountability and transparency, two of the key principles of social responsibility, are practiced at all levels, making social responsibility one of the first things considered when hotels make business decisions (Brennan and Solomon, 2008; ISO, 2010).

Human Rights

Servaes and Tamayo, (2013) explained that hotel should respect human rights and recognize both their importance and their universality (Henriques, 2010). So, hotels should in situations where human rights are not protected by the law or its implementation, take steps to respect human rights and avoid taking advantage of these situations, and exercise due diligence to identify, prevent and address actual or potential human rights impacts resulting from their activities or the activities of those with which they have relationships (ISO, 2010; Mayer, 2009; Quiroz-Onate, and Aitken, 2007; Mamie, 2004).

Labor Practices

Mirvis, (2012) indicated that hotel's labor practices encompass all policies and practices relating to work performed within, by or on behalf of the hotel including subcontracted work e.g., recruitment, transfer, training, termination health and safety protection at work, and any policy or practice that affect working conditions Bauman and Skitka, 2012; Albdour and Altarawneh, 2012; Duckworth and Moor, 2010). Furthermore, labor practices extend beyond the relationship of a hotel with its employees or its responsibilities at the workplace (Lis, 2012). Socially responsible labor practices are essential to social justice, stability and peace (Collier and Esteban, 2007).

The Environment

Guiral, (2012) assured that hotel's decisions and activities will have an impact on the environment, such as resources being used in the production process, the production location, pollution or emissions created from hotel daily operations, and so on (Ecologia, 2011). To reduce those environmental impacts, an integration of economic, social and environmental impacts should be taken into consideration when hotels are making decisions and taking action (Hemphill, 2013).

Fair Operating Practices

McClean and Collins, (2011) identified that fair operating practices represents in hotel's dealings with other organizations, these include relationships between hotels and government agencies, as well as between hotels and their partners, suppliers, contractors, customers, competitors, etc (Robinson, 2012). So, the relationship should be based on a harmonized ground, with fair competition and socially responsible behavior (Santos, 2011). Anti-competitive behavior, Corruption, undue influence and risks harming the reputation of a hotel and the relationship with its stakeholders, may cause legal problems (Valmohammadi, 2011). Werhane, (2010) showed that regulations and laws should be highly respected when dealing with business, and hotel operations should be conducted accountably (ISO, 2010; Ecologia, 2011).

International Journal of Heritage, Tourism and Hospitality Vol. (12), No. (3/2)
Special issue on papers of the 11th ICTH (2018) organized by Faculty of Tourism and Hotels,
Fayoum University

Consumer Issues

Veleva et al, (2012) cleared that hotels should carry out their social responsibility policies to attract and better satisfy customers' requirements by providing accurate product information, transparent, helpful marketing practices, quality, and safety protection, promoting sustainable consumption, data and privacy protection, designing products and services that benefit all sorts of customers and so on (Lii and Lee, 2012; Azmat and Samaratunge, 2013).

Community Involvement and Development

Ganga, (2014) showed that this activity refers to a hotel's proactive outreach to the community, fostering partnerships with stakeholders and promoting good citizenship (Ecologia, 2011). Hotel should recognize its long-term interest in the sustainability of the communities in which it operates, and with which it involves itself through actions such as participation and support to the community, social investment, employment creation, technology development, and contribution to health, wealth, and education of the community (Mandl and Dorr, 2007). These seven principles of ISO26000 logically lead to better hotel performance.

Table 1 highlighted the above-mentioned principles and previous researches that have been done with it.

Table 1. The principles of International Standards Organization 26000

ISO26000 principle	Researchers
Organizational Governance	Ecologia, 2011; Chan et al, 2014; Harjoto and Hoje, 2011; Garcia-Zamor, 2012; Brennan and Solomon, 2008.
Human Rights	Servaes and Tamayo, 2013; Henriques, 2010; ISO, 2010; Mayer, 2009; Quiroz-Onate, and Aitken, 2007; Mamie, 2004.
Labor Practices	Mirvis, 2012; Bauman and Skitka, 2012; Albdour and Altarawneh, 2012; Duckworth and Moor, 2010; Lis, 2012; Collier and Esteban, 2007.
The Environment	Guiral, 2012; Ecologia, 2011; Hemphill, 2013.
Fair Operating Practices	McClean and Collins, 2011; Robinson, 2012; Santos, 2011; Valmohammadi, 2011; Werhane, 2010; ISO, 2010; Ecologia, 2011.
Consumer Issues	Veleva et al, 2012; Lii and Lee, 2012; Azmat and Samaratunge, 2013.
Community Involvement and Development	Ganga, 2014; Ecologia, 2011; Mandl and Dorr, 2007

International Standards Organization 26000 Implementation Drivers

Brower and Mahajan, (2013) agreed with Sweeney, (2007) that the primary goal of social responsibility SR is to satisfy a hotel's various stakeholders. Stakeholder refers to different groups of people involved in the hotel actions, including employees, customers, suppliers, creditors, shareholders, competitors and the wider community Laudal, 2011; Byus et al, 2010)Hence, Hotels around the globe are recognizing the importance of engaging in ISO26000 that is crucial to their survival and growth(Devinney, 2009; Goering, 2010). It is evident that when a hotel integrates appropriate ISO26000 practices in its strategy that embed the societal and environmental concerns, these practices undoubtedly bring tangible and intangible benefits to the hotel along with

International Journal of Heritage, Tourism and Hospitality Vol. (12), No. (3/2)
Special issue on papers of the 11th ICTH (2018) organized by Faculty of Tourism and Hotels,
Fayoum University

sustainable development dimensions: economic, environmental and social (Santos, 2011; Jenkins, 2009; Sweeney, 2007; Kusyk and Lozano, 2007)

Economic Benefits of ISO26000

According to Sweeney (2007) the perception and reality of a hotel's performance on ISO26000 can increase and improve positive outcomes represented in competitive advantage, reputation, innovation, hotel risk management, in addition to hotel ability to attract workers and customers, maintenance of employees' morale, commitment, productivity and their loyalty, relationship with companies, governments, the media, suppliers, peers, customers and the community in which it operates (Goering, 2010). Furthermore, anticipate and attend to regulatory, economic, social and environmental changes that may arise (Byus et al, 2010; Lii and Lee, 2012; Vincular, 2012).
H1: Economic Drivers has a significant positive impact on the adoption of ISO26000.

Social Benefits of ISO26000

Laudal (2011) assured that positive outcomes that arise when hotel adopt and implement anISO26000 are not only viewed on the business and economic level, but also on the community and the general public level. The main ISO26000 benefits to the community and general public are charitable contributions, employee volunteer programs, corporate involvement in community education, employment, homelessness programs, Product safety and quality (Jenkins, 2009; ISO, 2010; Hemphill, 2013).
H2: Social Drivers has a significant positive impact on the adoption of ISO26000.

Environmental Benefits of ISO26000

Kusyk and Lozano (2007) cleared that in addition to the benefits that CSR offers to the community and general public, there are also environmental benefits that arise from the adoption and implementation of ISO26000 (Brower and Mahajan, (2013). The main ISO26000 environmental benefits are greater material recyclability, better product durability, and functionality, greater use of renewable resources, integration of environmental management tools into business plans, including lifecycle, and assessment and costing, environmental management standards, and eco-labeling" (Devinney, 2009).
H3: Environmental Drivers has a significant positive impact on the adoption of ISO26000.
Table 2 showed the previous research attempts from 20006 till the 2017year concerned the ISO26000 drivers

Table 2. Drivers of (ISO26000) implementation

Drivers	Researchers
Economic Benefits Competitive advantage. Reputation, innovation. Hotel risk management. Maintenance of employees' morale, commitment, productivity, and their loyalty. Regulatory, economic, social and environmental changes.	Hahn, 2013; Moratis, and Cochius, 2011; Sweeney, 2007. Hsu, 2012;Blurtit, 2012; Arendt and Brettel, 2010; Guiral, 2012; Zhu et al , 2014 Hanspal, 2011; Valmohammadi, 2011; Lii and Lee, 2012. Swider 2013; Goering, 2010; Byus et al, 2010; Vincular, 2012. Fenwick, 2010; Jenkins, 2006; Ralf, 2011; Ahamed et al, 2014. Lii and Lee, 2012; Goering, 2010; Baird et al, 2012.

Social Benefits Charitable contributions. Employee volunteer programs. Community education, employment. Product safety and quality.	Wang, and Qian, 2011; Castka and Balzarova, 2008; Laudal, 2011; Jenkins, 2009. ISO, 2010; Hemphill, 2013. Werhane, 2010; Martı´nez et al, 2013. Seeger, and Pickering, 2011; Kusyk and Lozano, 2007.
Environmental Benefits Material recyclability. Product durability and functionality. Renewable resources.	Brower and Mahajan, 2013; Devinney, 2009; Nguyen, 2011; Schwartz et al, 2009; Kusyk and Lozano, 2007. Artiach et al, 2010; Matei and Voica, 2013; Wang and Berens, 2015, (LIN, 2017).

Boundaries of International Standards Organization 26000 Implementation

Blurtit, (2012) ensured that Although ISO26000 implementation has a great importance in the Hotels Sector, Matei and Voica, (2013) indicated that there are many challenges for any hotel to adopt and implement this standard. Valmohammadi, (2011) summarized the most important barrier and difficulty for ISO26000 implementation in the following table:

Table 3. Boundaries of (ISO26000) implementation

Boundaries	Researchers
Internal Boundaries High-financial cost of ISO26000 implementation. Lack of staff and Managers' knowledge, awareness and experience of what ISO26000 is. Lack of interest and desire to respond to ISO26000 regulations. Inadequate of ISO26000 training programs. Lack of support from top management. Lack of Commitment from the Personnel of an Organization.	ISO, 2010; Artiach et al, 2010; Schwartz and Carroll, 2003. Jenkins, 2006; Ralf, 2011; Blurtit, 2012. Schwartz and Carroll, 2003; Lii and Lee, 2012; Goering, 2010; Matei and Voice, 2013. Lii and Lee, 2012; Blurtit, 2012; Fenwick, 2010. Castka and Balzarova, 2008; Laudal, 2011. ISO, 2010; Hemphill, 2013.
external Boundaries Regulatory, economic, social and environmental changes. Lack of local community and the general public' advice and support. Lack of Customer trust and satisfaction towards ISO26000.	Valmohammadi, 2011; ISO, 2010; Artiach et al, 2010. Laudal, 2011; Goering, 2010; Blurtit, 2012. Kusyk and Lozano, 2007; Schwartz and Carroll, 2003.
Resources limitations The unavailability or limited of financial resources to contribute to ISO26000. High costs of such programs implementation. The unavailability or limited time to contribute to ISO26000.	Vincular, 2012; Hahn, 2013; Moratis, and Cochius, 2011. ISO, 2010; Werhane, 2010; Martı´nez et al, 2013. Blurtit, 2012; Valmohammadi, 2011.

International Journal of Heritage, Tourism and Hospitality Vol. (12), No. (3/2)
Special issue on papers of the 11th ICTH (2018) organized by Faculty of Tourism and Hotels,
Fayoum University

H4: Internal Barriers has a negative impact on the adoption of ISO26000.

H5: External Barriers has a negative impact on the adoption of ISO26000.

H6: Resources limitations Barriers have a negative impact on the adoption of ISO26000

International Standards Organization 26000 and hotel performance, competitiveness, Market Share and its reputation

Ağan et al, (2016) cleared that the systematic and ubiquitous use of ISO26000 to ensure the growth and improving hotel performance is now recognized by a wide range of researchers and practicing managers (Lii and Lee, 2012). If a hotel is not involved in any ISO26000 contribution, its performance will sooner or later diminish and its competitiveness will be lost (Wang and Sarkis, 2017).

Wadongo et al, (2010) revealed that hotels engage in ISO26000 to maintain their financial and non-financial aspects to deliver an effective performance. Because of the positive implications of ISO26000 on hotels performance, more and more hotels, all over the world are increasing their engagement in social responsibility (Goering, 2010). As Adeneye and Ahmed, (2015) claimed that social responsibility becomes a necessity not a choice, for all hotels. General speaking performance is defined as the degree to which an operation fulfills the performance objectives in order to meet the needs of the customers (Hull and Rothenberg, 2008). Performance measurement is a critical factor for effective management. This may stem back from the fact that without measuring something, it is difficult to improve it. Therefore, improving the hotel performance requires identifying and measuring the impact of ISO26000practices on it (Demirbag et al, 2006; Koh et al, 2007).

Wang and Sarkis, (2017) indicated that the hotel industry is also experiencing increased globalization, competition, higher customer turnover, growing customer acquisition costs, and rising customer expectations, meaning that hotels' performance and competitiveness is significantly dependent on their ability to satisfy customers, staff and surrounding environment efficiently and effectively (Ağan et al, 2016; Hassadoust and Farzaneh, 2011). The hotels' performance, reputation, and its competitive advantage are measured not only according to the profitability but the ability to maintain its human and natural capital (Servaes and Tamayo, 2013). According to Youn et al, (2015) cleared that socially responsible hotels should consider the interests of the society and take responsibility for the impact of their decisions on stakeholders as well as the environment (Evans, and Sawyer, 2010). ISO26000 adoption is becoming one of the main communication channels for the business to the consumer market and the local community in the hotel industry. So, it helps hotels to enhance the service experience as well as provide a means to access markets on a global basis. Therefore, hotels must exploit it in order to develop trust and increase their market share, reputation, and its competitive advantage. The hotel competitive advantage generally refers to the ability of the hotel to increase in size, expand its global market share and its profit (Tsai, et al., 2009). According to QUN (2010), and other economists, market share refers to a hotel sales revenue from that market divided by the total sales revenue available in that market. The gaining and retention of market share or customer base is the main goal of any service operator (Pongsak and Sunil, 2007).

Hotel's reputation is defined as the market's belief about this quality, in other words a hotel's reputation defined as 'a perceptual representation of a hotel's past actions and future prospects that describes the hotel's overall appeal to all of its key constituents when compared to other leading rivals' (Tat Keh and Xie, 2009). Cantallops and Salvi, (2014), agreed with Melián-González et al., (2013) that the reputation is especially important in the hotel industry and, particularly significant in the context of hotel firms, considering the high sensitivity and enormous influence of electronic word-of-mouth activities of the customer on a hotel's online reputation. General speaking, Zhu et al, (2014) agreed with Hemphill, (2013), and Brower and Mahajan, (2013), that a large body of

International Journal of Heritage, Tourism and Hospitality Vol. (12), No. (3/2)
Special issue on papers of the 11th ICTH (2018) organized by Faculty of Tourism and Hotels,
Fayoum University

empirical studies focused on hotel's progress on ISO26000adoption contributed to maximize its economic performance, increasing market share and enhancing reputation (Swider 2013; LIN, 2017).

H7: ISO26000 adoption has a significant positive impact on performance

H8 :ISO26000 adoption has a significant positive impact on market share

H9: ISO26000 adoption has an insignificant impact on the Competitive advantage

H10: ISO26000 adoption has a significant impact effect on reputation

Methodology

The uptake of the ISO 26000 in developing countries is uncertain. The current study is based on a quantitative approach to achieve its aim. The procedure for collecting data for this study used a questionnaire to collect exploratory data from hotel managers, financial managers and food and beverage managers regarding their perspective for the impact of ISO 26000 implementation on Egyptian hotel sector performance. The semi-structured questionnaire online link was sent randomly to hotel managers via email and across social media (Facebook) to collect their perspective.

The target population for this study was hotel general managers, financial managers and food and beverage managers involved directly in making decisions within hotels located in Cairo. To identify this distinct population, Initial managers identified through social networks were invited to participate in the study via an online survey. They were then asked to nominate other managers who could potentially contribute to the study. To increase the participants' response rate, multiple methods of contact for survey research were followed (e.g., expressed appreciation for the participants' support and willingness to share the results with participants.

According to the Egyptian hotel guide (2013), there were 33 five-star hotels in Cairo. A total of 69 usable surveys were collected (54% of the hotel managers). A questionnaire form was distributed randomly among hotel general managers, financial managers, and food and beverage managers in five-star hotels in Cairo. The questionnaires are provided both on paper and over the internet. Obtained data will be analyzed using SPSS version 22.

It is essential that the questionnaire is carefully designed and tested before use in a given study. Pretesting procedures help to determine that the instrument for collecting data is free from any pitfalls and mistakes that would have surfaced in the main data collection process if the pretesting of the instrument had not been done. Pretesting was done to help point out any flaws or errors that might be committed during the construction of the instrument. The findings of the pre-test study were used to revise and refine the instrument questions to enhance the reliability and validity of the final instrument in this study.

The questionnaire was pre-tested by 7 experts who work in hotel management and academic field to check its content validity. All experts were asked to complete the questionnaire and to identify concerns and suggestions. All suggestions were considered and used to revise the questionnaire before data collection.

Reliability and validity

The main purpose of the reliability analysis of the data is to determine whether the data is trustworthy. With this purpose, the researcher used (Alpha Scale) to realize the internal steadiness and the reliability of the statements that were used in the questions, also to ensure the measurements accuracy. Reliability of the instruments used was tested by running Cronbach's alpha coefficient. The result outlines that the alpha coefficient value for all variables in the study was 72.4. So, the study measurements were acceptable and reliable, and this analysis showed a high degree of correlation among all variables.

International Journal of Heritage, Tourism and Hospitality Vol. (12), No. (3/2)
Special issue on papers of the 11ᵗʰ ICTH (2018) organized by Faculty of Tourism and Hotels,
Fayoum University

Results and discussion

The descriptive statistics showed that 71.1% of the respondents are males while 28.9% of them are females. 65.2% of the respondents are between 10-15 years' experience, 14.5% of them are between 15 and 20 years, 20.3% are more than20years' experience. 84.1% had university level of education, 15.9% were post-graduate.

Table 4. Descriptive Statistics of the Respondents

Description		Frequency	Percent
Gender:	Male	49	71.1
	Female	20	28.9
Experience:	10-15 years	45	65.2
	15-20 years	10	14.5
	More than 20 years	14	20.3
Education level:	Secondary or Technical education	00	00
	University education	58	84.1
	Post-graduate study	11	15.9

Table 5. the perception of ISO26000 concept among hotel general managers, hotel financial managers, and food and beverage managers.

CONCEPT	Mean	Std. Dev.	Attitude
Understanding of ISO 26000 concept:			
The institutional obligation to set specific social standards during the strategic decision-making process. When assessing decisions ethically, the welfare of society as a whole must be recognized.	4.12	.261	agree
Committed to contributing to sustainable development by working with employees, civil society and society as a whole to improve people's living standards in a way that serves the industry and development.	4.96	.365	Strongly agree
the binding legal contract between the hotel and the society, whereby it commits itself to the satisfaction of society and in the interest of its interests.	2.1	.339	disagree
Corporate management response to attention to consumers ' expectations and continue the completion of the unique contribution of commercial activities aimed at creating a wealth of economic.	4.09	.404	agree
All previous phrases together	3.88	.349	agree

For an understanding of ISO 26000 concept, the results indicated that most hotel general managers, financial managers, and food and beverage managers know the right definition of the ISO 26000 (the second answer in the table with Mean average between 4.12- 4.96) and this concept is agreed with that mentioned by Chan et al (2014).

Drivers of International Standards Organization 26000 Implementation

Table 6. The Drivers of ISO26000 among hotel general managers, hotel financial managers, and food and beverage managers.

Variables	Mean	Std. Deviation	Attitude
Drivers of (ISO26000) adoption			
Economic Drivers			

International Journal of Heritage, Tourism and Hospitality Vol. (12), No. (3/2)
Special issue on papers of the 11th ICTH (2018) organized by Faculty of Tourism and Hotels,
Fayoum University

Improve and enhance the competitiveness of the hotel.	4.13	.380	agree
Improve and enhance the reputation and image of the hotel.	4.10	.349	agree
Enhancing the ability to innovate and innovate.	4.91	.284	Strongly agree
Ability to attract and retain employees and increase commitment, loyalty, and productivity to them.	4.12	.323	agree
Encourage adherence to standards of ethical conduct.	4.86	.394	Strongly agree
Compliance and compliance with laws and standards of international behaviour.	4.81	.394	Strongly agree
Encourage credibility and transparency in the decision-making and activities of the hotel in proportion to the aspirations of the surrounding community.	4.88	.323	Strongly agree
Improve the risk management practices of the hotel.	4.07	.312	agree
Maintain the health and safety of the employees of the hotel.	4.04	.268	agree
Keeping pace with the social, economic, environmental and legal variables that can arise at any time.	4.87	.482	Strongly agree
Social Drivers			
Contribute to the support of infrastructure, construction of gardens and bridges	4.09	.373	agree
Respect for customs and traditions	4.12	.365	agree
Sponsoring charitable, artistic, sports, education and training	4.91	.284	Strongly agree
Providing assistance and assistance to those with special needs	4.06	.379	agree
Reducing unemployment and combating poverty	4.07	.261	agree
Software protection and product quality	4.04	.268	agree
Providing assistance and assistance to displaced persons	4.93	.261	Strongly agree
Environmental drivers			
Reduce energy and water consumption by relying on healthy environmental systems "renewable energy"	4.22	.591	agree
Reduce the proportion of waste	4.88	.365	Strongly agree
Optimal use of resources, especially non-renewable ones	4.06	.338	agree
Recycling of raw materials	4.04	.268	agree
Create a healthy and harmless product	4.06	.379	agree
Pollution control and environmental protection	4.07	.312	agree

Table (6) showed that most hotel general managers, hotel financial managers, and food and beverage managers perceived that the three constructs of drivers to have a positive effect on the

International Journal of Heritage, Tourism and Hospitality Vol. (12), No. (3/2)
Special issue on papers of the 11ᵗʰ ICTH (2018) organized by Faculty of Tourism and Hotels,
Fayoum University

effectiveness of the ISO26000 adoption, as the Mean value ranged from (4.04 to 4.93). Economic Drivers can increase and improve positive outcomes represented in competitive advantage, reputation, innovation, hotel risk management, in addition to hotel ability to attract workers and customers, maintenance of employees' morale, commitment, productivity, and their loyalty, relationship with companies, governments, the media, suppliers, peers, customers and the community in which it operates agreed with (Byus et al, 2010; Lii and Lee, 2012; Vincular, 2012). The Respondents agreed with (Jenkins, 2009; ISO, 2010; Hemphill, 2013) that the positive outcomes that arise when hotel adopt and implement an ISO26000 are not only viewed on the business and economic level, but also on the community and the general public level. The main ISO26000 benefits to the community and general public are charitable contributions, employee volunteer programs, corporate involvement in community education, employment, homelessness programs. The Respondents also agreed with Brower and Mahajan (2013) that the main ISO26000 environmental benefits are greater material recyclability, better product durability, and functionality, greater use of renewable resources, integration of environmental management tools into business plans, including lifecycle, and assessment and costing, environmental management standards, and eco-labeling as seen at table 2.

In order to explore the impact of ISO 26000 implementation on Egyptian hotel Performance within five-star Hotels in Cairo based on the seven core principles of ISO 26000. Through an extensive study of literature review, the related items of these core principles were identified at table 1 above.

Table 7. the principles of International Standards Organization26000

Variables	Mean	Std. Deviation	Attitude
Principles of ISO			
Organizational governance			
The hotel's commitment to clarity, disclosure, transparency, and accuracy of all activities carried out by the hotel Which may have social effects " education and training workers, environmental pollution, re	4.88	.438	Strongly agree
The hotel has a system of accountability and accounting.	4.04	.268	agree
The hotel has a moral charter to respect and protect the interests of the parties concerned, respect for the rule of law and international standards and to achieve justice in the decision-making process as well as its implementation	4.04	.268	agree
Human rights			
The hotel term civil and political rights of the workers. Civil Rights "The right to life, liberty, equality, and aroma" Political rights "The right to work, food, health, education, and security".	4.91	.284	Strongly agree
Non-discrimination and protection of vulnerable groups	4.03	.342	agree
To deal with grievances and to avoid collusion with human rights violations	4.06	.338	agree
Work practices			
The hotel provides good and safe working	4.84	.441	Strongly

International Journal of Heritage, Tourism and Hospitality Vol. (12), No. (3/2)
Special issue on papers of the 11ᵗʰ ICTH (2018) organized by Faculty of Tourism and Hotels,
Fayoum University

conditions			agree
Provide opportunities for human development and training in the workplace	4.91	.284	Strongly agree
Establish a social dialogue between the hotel and the workers and the surrounding community and disseminate ethical principles among employees	4.04	.268	agree
Protecting the employee's personal data and preserving its confidentiality	4.07	.356	agree
The environment			
Pollution control and sustainable resource use.	4.07	.356	agree
Application of waste reduction and recycling programs and conservation of energy and water.	4.07	.356	agree
Environmental protection and biodiversity.	4.13	.339	agree
Mitigating and adapting to climate change.	4.09	.284	agree
Fair operating practices			
Respect for property rights and reporting on ethical practices.	4.04	.318	agree
Fight against all levels of management through an effective control system.	4.12	.323	agree
Fair competition	4.86	.355	agree
Consumer Issues			
Protect consumer health and safety	4.04	.318	agree
Sustainable consumption	4.93	.261	Strongly agree
Providing healthy, safe and environmentally friendly products	4.03	.296	agree
Protection of consumer data	4.93	.261	Strongly agree
Trading a doubt Wei customers	4.12	.365	agree
Educate and educate the consumer about the hotel's products and services	4.90	.389	agree
Community involvement and development			
Contribute to the support and development of cultural, sports and environmental activities.	4.09	.332	agree
Provide job opportunities and contribute to skills development and support of local suppliers.	4.13	.339	agree
Support charitable work through cooperation with charities and relevant organizations to develop the local community.	4.09	.332	agree
Support training programs and professional and technological development.	4.12	.323	agree

Table (7) showed that most hotel general managers, hotel financial managers and food and beverage managers approved as the Mean value ranged from (4.03 to 4.90) agreed with Castka and Balzarova, (2008) that International standards organization 26000 consists of seven principles that are related to stakeholders' needs, These seven principles include (a) organizational governance, (b)

International Journal of Heritage, Tourism and Hospitality Vol. (12), No. (3/2)
Special issue on papers of the 11ᵗʰ ICTH (2018) organized by Faculty of Tourism and Hotels,
Fayoum University

human rights, (c) labor practices, (d) the environment, (e) fair operating, (f) consumer issues, and (g) community involvement and development.

Boundaries of International Standards Organization 26000 Implementation
Table 8. The Boundaries of ISO26000 among hotel general managers, financial managers, and food and beverage managers.

Variables	Mean	Std. Deviation	Attitude
Boundaries of (ISO26000) adoption			
A. Internal challenges			
High cost required by ISO 26000 application.	4.06	.291	agree
Lack of experience and awareness of what it means and is covered by ISO 26000.	4.84	.609	Strongly agree
The absence of a culture of social responsibility in many institutions, and limited contributions and the absence of effective programs that contribute to the achievement of sustainable development "	4.07	.431	agree
The administrative burden of converting social responsibility programs into functional and operational plans	4.03	.382	agree
Difficulty separating social and economic costs.	3.17	.452	Neutral
The absence of the training programs of the ISO 26000 for business organizations and its importance.	4.00	.297	agree
Many businessmen fear that their institutions are turning into agencies to replace the relevant state agencies.	3.97	.514	agree
Many business people fear the loss and vagueness of the hotel's economic goals over time as a society will continue to demand more social role.	4.06	.379	agree
B. External challenges			
The absence of State support and encouragement And competent domestic institutions in the promotion and activate the programs of ISO 26000 "social responsibility" and urged institutions to do so.	3.89	.731	agree
The weak implementation of laws related to work, combating corruption, combating tax evasion and fraud.	4.25	1.008	agree
Lack of coordination and cooperation between state agencies and the public and private sectors.	4.08	1.066	agree
Economic, social, environmental and political changes that occur.	4.35	1.315	agree
Lack of awareness and attention I have many customers with the importance and role of ISO 26000 for the community.	3.91	1.023	agree
The absence of cultural and geographical homogeneity of the view of social responsibility.	4.18	.925	agree
C. Limited resources			
Lack of adequate financial and material resources required Participation B) ISO 26000 programs.	4.12	.323	agree

International Journal of Heritage, Tourism and Hospitality Vol. (12), No. (3/2)
Special issue on papers of the 11th ICTH (2018) organized by Faculty of Tourism and Hotels,
Fayoum University

Lack of time to contribute to ISO 26000 programs.	1.51	.994	disagree
Implementation of ISO 26000 programs may require the presence of many devices	2.42	.946	disagree

Table (8) showed that most hotel general managers, hotel financial managers, and food and beverage managers approved as the Mean value ranged from 4 to 4.84 agreed with (Laudal, 2011) that the costs involved with the implementation of the social activity itself contradict the fundamental reason of profit maximization of businesses. Lack of resources is also identified as a major obstacle in ISO implementation. There is a cost associated with acquiring expertise and resources to understand and identify the organisations SR profile.
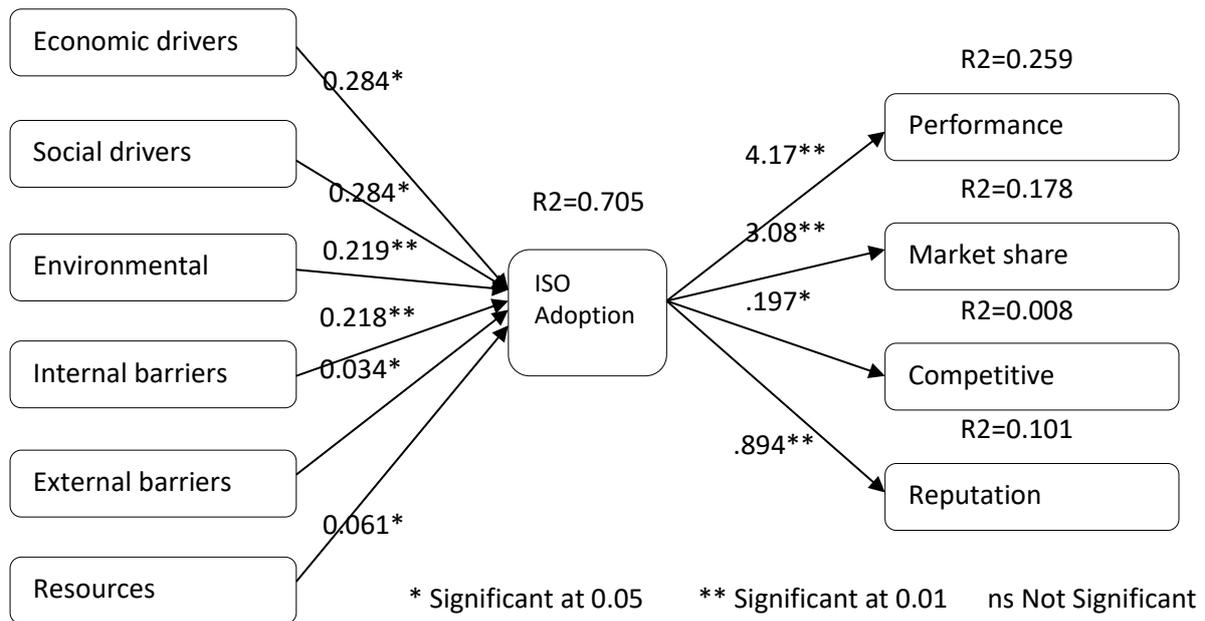
It is not an easy to change the culture, as it includes beliefs, values and ways of thinking of staff members and it requires commitment from employees. Resistance to change to new management systems is the most common barrier found in implementing ISO standards in relation to the external boundaries, table 3 highlighted the most critical boundaries.

The Respondents agreed with Valmohammadi, (2011) that an unethical business practice and lack of proper regulation in lending practices are considered as the major source of the current financial crisis, which led to the bankruptcy of most successful hotels. As a result of these scenario organisations behaviours towards CSR are categorised into two extremes. On one extreme organisations are investing in SR activities to increase credibility and legitimacy which no longer exists. On the other hand, businesses are only concentrating and investing in the activities that result in economic returns. The current global financial crisis is still affecting businesses and their supply chains making it unfavourable conditions for the implementation of ISO 26000.

Table 9. the international Standards Organization 26000 and hotel performance, Competitiveness, Market Share and its Reputation: Regression analysis

Model		Unstandardized Coefficients		T	Sig.	R2	Dependent Variable
		B	Std. Error				
1	(Constant)	1.190	.378	3.144	.003	0.705	ISO Adoption
	Economic drivers	.284	.116	2.444	.017		
	Social drivers	.002	.116	-.021	.984		
	Environmental drivers	.219	.074	2.938	.005		
	Internal barriers	.218	.064	3.426	.001		
	External barriers	.034	.034	-1.021	.311		
	Resources limitation	.061	.042	1.467	.147		
1	(Constant)	15.909	3.724	4.272	.000	0.259	Performance
	ISO adoption	4.170	.862	4.837	.000		
1	(Constant)	10.748	3.492	3.078	.003	.178	Market Share
	ISO adoption	3.080	.808	3.810	.000		
1	(Constant)	3.221	1.172	2.748	.008	.008	Competitive advantage
	ISO adoption	.197	.271	.726	.470		
1	(Constant)	8.714	1.407	6.193	.000	.101	Reputation
	ISO adoption	.894	.326	2.744	.008		

International Journal of Heritage, Tourism and Hospitality Vol. (12), No. (3/2)
Special issue on papers of the 11ᵗʰ ICTH (2018) organized by Faculty of Tourism and Hotels,
Fayoum University

Figure 1. the research tested model

Economic drivers
Social drivers
Environmental
Internal barriers
External barriers
Resources

0.284*
0.284*
0.219**
0.218**
0.034*
0.061*

R2=0.705
ISO Adoption

4.17**
3.08**
.197*
.894**

R2=0.259 — Performance
R2=0.178 — Market share
R2=0.008 — Competitive
R2=0.101 — Reputation

* Significant at 0.05   ** Significant at 0.01   ns Not Significant

The study results found that drivers and boundaries have a significant effect on the implementation of ISO26000 within five-star hotels in Cairo. The findings revealed that the hypotheses measured in the study are supported and the factors involved in this study are significantly affecting the ISO26000 of the hotel. However, the factors of the drivers and boundaries have a different effect on ISO26000 of the hotel (mediator). Some factors were found positively affecting ISO26000 within hotels while some others were found negatively affecting it. The interpretation of positive and negative effects reflects how hotel general managers, hotel financial managers, and food and beverage managers perceive the drivers and boundaries of the adoption of ISO26000 and information provided on the Egyptian hotels (Figure 1).

The mediator factor ISO adoption showed a significant positive effect on hotel performance approved with (Lindgreen et al., 2018), ISO adoption has a significant positive effect on market share agreed with(Serra-Cantallops et al., 2018), ISO adoption has a significant positive effect on competitive advantages accepted with (Moyeen et al., 2019), and ISO adoption has a significant positive effect on reputation shown with (Lindgreen et al., 2018).

Conclusion

The purpose of this study is to explore the impact of ISO 26000 implementation on Egyptian hotel performance within five-star Hotels based on adoption seven core principles of ISO 26000. It also explored the effects of these seven ISO 26000 principles, which are organizational governance, human rights, labor practices, the environment, fair operating practices, consumer issues, community involvement, and development. Through an extensive study of literature review, the related items of these core principles were identified. Data for the study were collected hotels. The study used a quantitative approach to test the study hypotheses. The population of this study is composed of all five-star hotels located in Cairo. This region was selected as it comprises a variety of international and domestic hotels of different types and sizes.

Any hotel can optimize its process, management systems and activities related to ISO 26000 and contribute to society for sustainable development. It provides hotels with many positive outcomes such as: get a competitive advantage over the other hotels that have not been followed the standard

International Journal of Heritage, Tourism and Hospitality Vol. (12), No. (3/2)
Special issue on papers of the 11th ICTH (2018) organized by Faculty of Tourism and Hotels,
Fayoum University

and then unable to prove the extent of their socially responsible behaviors. enhance its reputation over others, improve relationships with stakeholders who will be viewed the company optimistically as a result of its dedication to behaving in a socially responsible way, increase employees morale and the ability to draw attention and keep qualified professionals, financial communities' perceptions have changed towards the hotel due to ISO 26000 activities.

Moreover, the economic drivers have a significant positive effect on ISO adoption agreed with (LIN, 2017). While, social drivers have a significant positive effect on ISO adoption approved with (Lindgreen et al., 2018). The environmental drivers have a significant positive effect on ISO adoption, this result is coincided with (Cooperative and Controversies, 2018). While, the internal barriers have a significant negative effect on ISO adoption as agreed previously with (dos Santos et al., 2017). Then the external barriers have a significant negative effect on ISO adoption agreed with (Moyeen et al., 2019). While, the resources have a significant effect on ISO adoption approved with (Lindgreen et al., 2018).The results of this study can act as a reference guide to managers and senior executives developing strategies to overcome ISO 26000 implementation challenges.

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