



Impact of Using the TBL Model in Supporting Sustainable Performance in Sharm Elsheikh Hotels

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Abstract

This study aims to explore the current situation of sustainable performance and to investigate to what is the extent of using the triple bottom line model has been used in the investigated hotels. The study population was all managers in investigated Five-Star hotels in Sharm Elshaikh City (hotel general managers and divisions and departments' managers). The questionnaires were analyzed using descriptive statistics, Reliability analysis with the support of (SPSS 22). A questionnaire form was developed to collect the data required for this to reach research aim. A total of 275 forms were randomly distributed to a sample of divisions and departments' managers, only 240 forms (87.27%) were valid for analysis. Furthermore, personal interviews with hotel general managers or their representatives in the hotels investigated directed to 25 general managers. The results obtained showed that the majority of general managers do not use triple bottom line model to measure sustainable performance and also most general managers and their assistants in the investigated do not know about this model. On the other hand, most of the surveyed divisions and departmental managers showed that their hotels are interested in reducing the rate of waste production. In general, these hotels apply the three dimensions of sustainable performance (financial, environmental and social) and they did not object to use of any new model that would help them improve their performance and achieve their desired goals. Finally, motivating hotels to use the TBL model to measure their sustainable performance because this model contributes to attracting a large market segment and achieve social, environmental and economic benefits.

Keywords: TBL model, sustainable performance, financial, environmental, social, Hotel management.

Introduction

According to Kingsley (2013), the measuring and improving performance at the organization level is considered one of the main important administrative topics, and it may be considered by some managers to be vague or unfamiliar, due to its relatively newness (in use at least), and the limited applications of it, despite its distinct importance. The concept of “assessment or evaluating the performance of employees” may have acquired the greatest attention during the application in previous periods, but it was found through observations and studies of management scholars that attention must now be focused on the level of the overall organization's performance, without neglecting, of course, the individual performance as it

constitutes. One of the main components of the organization's performance, so it is necessary to go to the Triple Bottom Line, which aims to measure the financial, social and environmental performance of the organization. The TBL framework promotes the goal of sustainability in business practices, as organizations look beyond profits to include social and environmental issues to measure the full cost of doing business (Alhaddi, 2015).

There are many models that economic organizations use to measure their sustainable performance, due to their extreme importance in economic units, for the purpose of identifying, measuring and evaluating their performance and comparison with other competing units, The Triple Bottom Line is the approach followed by economic units for the purpose of achieving economic performance in the long term by avoiding short-term operations that lead to damage to the environment and society, as this model is characterized as the regulatory framework that includes the three dimensions of sustainable performance represented by the environmental, social and economic dimensions (Dahlin and Isaksson, 2017).

The problem of study

For the challenges facing the hospitality industry, hotels need to use new model or framework that enhance and improve their sustainable performance. In this sense, hotel' managers need to know about the best way that increase the hotel's productivity and revenues and reducing operation's costs and risks at the same time (Escanciano et al., 2014).

The problem of the study lies in answering on the following questions:

Question 1: What is the current situation of sustainable performance in Egyptian hotels?

Question 2: what is the extent of using the triple bottom line model to measure sustainable performance in the investigated hotel

Review of Literature

The Hotel Performance

The business environment in the hotel industry is characterized by fierce competition and ever-changing conditions. Each hotel is in direct or indirect competition with any other hotel. Managing strong competition forces to try to get closer to the wishes of their guests, because it is the only way to achieve success (Ivankovič et al., 2010). Therefore, it is no wonder that hotel management is more and more committed to creating a performance measurement in order to show, in the best possible way, which weaknesses are observed in the work and where improvements can be made to be able to meet the needs of all stakeholders.

Pnevmatikoudi and Stavrinoudis (2016) noted that many authors consider the concept of performance to be of great importance to a company's business strategy, competitive position, and long-term economic sustainability. They also state that "performance and its measurement are the key success factors for every tourism establishment". As mentioned by Orcos and Palomas, (2019), there was a lack of definitions about performance, because performance is a difficult concept in terms of definition and measurement because no agreement has been reached on it. Väyrynen et al., (2015) mentioned that performance is a multidimensional perspective that depends on the owners of the organization, market conditions and time. Whereas, the implementation of an integrated management system may lead to tangible benefits, such as reducing cost, reducing waste, improving quality, reducing manufacturing lead time, improving profitability and conserving energy, and may lead to achieving intangible benefits such as enhancing competitiveness, increasing customer satisfaction, improving efficiency and increasing new market opportunities (Ekwuemel et al., 2013).

In view of this, it is necessary to look at performance from a broader perspective that includes all the details surrounding the organization so that the decision maker can manage the organization in a professional manner, so the most appropriate method for measuring performance and achieving sustainability at the same time is Triple Bottom Line model (TBL) (Schmidgall, 2014).

Sustainable performance

Any study of sustainable performance requires addressing its concept, dimensions, and the general framework that enables the organization to control it, which requires the assimilation of its management and control tools, taking decisions in its regard, and practicing audit and oversight tasks, with the need to frame it by law and ethics texts, as the extent to which managers respect external references such as stock exchange control bodies, or external auditors, rating agencies, financial analysts, sustainable development councils, and even scientific bodies and specialized research centers (Davicik, and Sharma, 2016).

Schaltegger and Wagner (2006) define sustainable performance as the organization's multi-dimensional performance, which ultimately leads to the sustainability of the organization. This is supported by (Bieker, 2003) that sustainable performance exceeds the spatial boundaries of the organization, but rather goes beyond them (to the back market) and what it consists of suppliers and financiers. And others, and expands towards the front (towards the front market) and what it consists of distributors and customers. That is, sustainable performance finds its place in the modern view of performance represented in the sustainability approach, where the organization is linked to the quality and level of its Holistic Performance, which requires the achievement of a number of strategic, organizational and operational goals (Ekwuemel et al., 2013).

1.The strategic goal

Sustainable performance allows measuring the effects of strategic projects on the organization, such as building new competitive advantages, redesigning its organizations, and developing the brand and image of the organization (Escanciano and Leticia, 2014).

2.Organizational goal

To and Tang, (2014) mentioned that Sustainable performance constitutes a leadership method for the socially responsible organization, as it allows the building of a network of indicators and standards (benchmarks) in management reports, strategic dashboards, and various disclosure documents and reports (Hassan et al., 2019).

3.Operational goal

Terziovski and Power, (2007) stated that performance remains a practical and more applicable concept regardless of its application and use fields, as sustainable performance seeks to embody the organization's policies in relation to social responsibility and its relationship to the aspirations of internal and external parties alike, and from it; it comes in the same pattern as the economic and financial performance of the organization (Ivankovič, 2010).

Through all of that; it can be said that sustainable performance is the organization's ability to satisfy all stakeholders in the broad sense of shareholders, workers, customers, suppliers, government, consumer protection associations and environmental advocates by integrating each of the economic, social and environmental dimensions.

From the above it is clear that (Kakouris and Sfakianaki, 2018):

- Sustainable performance is closely linked to sustainable development and the concept of social responsibility of organizations, and the latter is linked to satisfying the desires of stakeholders (Kauppila, 2015).
- The absence of a clear and specific definition of sustainable performance, as the definitions that were developed on the basis of linking sustainable performance with the dimensions of sustainable development (economic, environmental, social) (Martí-Ballester and Simon, 2017).

The above can be summarized as follows:

		Change			
Objectivity		To perform a socio-economic function (forms the power relations between the actors subject to the organization).	Performance is a socio-cognitive construct (where it affects the image and representation of the organization in society).	Subjectivity	
		To perform a societal role (regulates the relations between common interests with special interests).	Performance is a cultural product (it affects the values shared by the actors within the organization).		
		Settings			

Source: Pluchart (2011)

Relationship between TBL and Sustainable Performance

According to the TBL model, performance is disclosed by integrating its three dimensions into a single report (environmental, social and economic or financial performance). The Triple Bottom Line (TBL) is an accounting framework that includes three dimensions of performance: social, environmental and financial. This differs from traditional reporting frameworks as it includes ecological (or environmental) and social measures that can be difficult to assign appropriate means of measurement. The TBL dimensions are also commonly called the three Ps: people, planet and profits. It will refer to these as the 3Ps (Sridhar, 2012).

Long before Ellington introduced the concept of sustainability as the "Triple Bottom Line," ecologists were grappling with sustainability metrics and frameworks. Academic disciplines organized around sustainability have doubled over the past 30 years. People inside and outside academia who have studied and practiced sustainability would agree with the general definition of Andrew Savitz for triple bottom line. The TBL "captures the essence of sustainability by measuring the impact of an organization's activities on the world, including both its profitability and shareholder values and its social, human and environmental capital (Kingsley, 2013).

Zutshi and Sohal (2005) mentioned that the Triple Bottom Line (TBL) is an accounting framework that includes three dimensions of performance: social, environmental and financial. This differs from traditional reporting frameworks as it includes ecological (or environmental) and social measures that can be difficult to assign appropriate means of measurement. The TBL dimensions are also commonly called the three Ps: people, planet and profits. We will refer to these as the 3Ps (Sridhar, 2012).

Therefore, these organizations should prepare sustainability reports in addition to their traditional reports that it no longer meets the requirements of all stakeholders, so there is a need for sustainability reports, which is called the triple bottom line (TBL). The application of this measure in hotels and commercial establishments shows the extent of their ability to provide sufficient information on their sustainable performance in their annual reports, which enhances transparency of disclosure accounting, which as a result enhances the value and image of these organizations in the eyes of society and their ability to survive and continue (Nagawat et al, 2014).

Dimensions of Sustainable Performance

Despite the multiplicity of models for defining the dimensions of sustainable performance, the most reliable among academics and professionals alike is the triple division, which has its origins in the "Ellington" model represented by the economic performance, social performance and environmental performance (Orcos and Palomas, 2019).

It contains three dimensions: the economy, society, and the environment. It is also called 3Ps (people, profit, and planet), which are as follows:

1. Economic Performance

It refers to the impact of the business practices of the organization on the economic system because it is related to the ability of the economy as one of the sustainability systems for survival and development in the future and aims to support future generations. The traditional financial basis resulting from annual reports, it aims to show how the organization has benefited from investors, and is described as the cycle that includes financial performance and activities related to the formation of demand for products and services, compensation of workers, community contributions and local procurement policies, economic information goes beyond the traditional measures contained in the financial reports go beyond the law that targets shareholders and management (Kingsley, 2013).

Ekwuemel et al, (2013) stated that economic variables ought to be variables that deal with the bottom line and the flow of money. It could look at income or expenditures, taxes, business climate factors, employment, and business diversity factors. Specific examples include:

- Personal income
- Establishment churn
- Job growth
- Percentage of firms in each sector
- Revenue by sector contributing to gross state product
- Cost of underemployment
- Establishment sizes
- Employment distribution by sector

2. Social Performance

Refers to the adoption of beneficial and fair business practices at work, and the idea is that these practices provide value to society and these practices may include fair wages and provision of health care etc., the social line represents the impact of the organization on people, whether internally or externally, and this effect includes negative effects as well as positive effects and developmental, and this line entails treating employees in an ethical and fair manner, as well as engaging the organization in fair compensation to them (Pnevmatikoudi and Stavrinoudis, 2016).

Social variables refer to social dimensions of a community or region and could include measurements of education, equity and access to social resources, health and well-being, quality of life, and social capital. The examples listed below are a small snippet of potential variables (Sartor et al., 2016) and (Nagawat et al., 2014):

- Unemployment rate - Female labor force participation rate
- Median household income - Relative poverty
- Percentage of population with a post-secondary degree or certificate -Average commute time
- Violent crimes per capita - Health-adjusted life expectancy

3. Environmental Performance

It refers to the adoption of practices that do not negatively affect the environmental resources of current and future generations, because it is related to the efficiency of wealth investment, such as reducing gas emissions and others. The environmental agenda has attracted great attention in the past two decades, as it has become an important topic due to the growing awareness towards protecting the earth and its wealth, and the environmental line shows how the organization has contributed to preserving the environment (by reducing pollution and ensuring a sustainable supply of natural resources) and the environmental line is the last line of TBL lines, as it focuses on the environment and sustainability. organizations must ensure that the materials used in production are extracted using methods and techniques sustainable (Jackson et al, 2011).

Hill, (2000) stated that Environmental variables should represent measurements of natural resources and reflect potential influences to its viability. It could incorporate air and water quality, energy consumption, natural resources, solid and toxic waste, and land use/land cover. Ideally, having long-range trends available for each of the environmental variables would help organizations identify the impacts a project or policy would have on the area.

Specific examples include (Kingsley, 2013)

- Sulfur dioxide concentration
- Selected priority pollutants
- Electricity consumption
- Solid waste management
- Change in land use/land cover
- Concentration of nitrogen oxides
- Excessive nutrients
- Fossil fuel consumption
- Hazardous waste management



Figure 1 the triple bottom line (TBL) model

From the figure, it is clear that three dimensions of the TBL model, which are the profit resulting from economic performance, the people that the organization should care about, and the planet that we must preserve, all represent the sustainable performance of the organization (economic, social, environmental performance). The common factor between these three dimensions is sustainability (Psomas and Pantouvakis, 2015).

Concepts related to sustainable performance

Psomas et al., (2015) stated that Researchers find differences in the labels adopted by experts and professionals regarding sustainable performance, such as holistic performance, social performance, and fair performance.

Holistic performance: The performance is holistic if it is aware of the aspirations of all stakeholders and not just standing at the aspirations of the shareholders and the owners of the organization, as it is measured by the extent of its attractiveness to ethical investments and the extent to which it obtained an acceptable evaluation by social rating agencies. Holistic performance is what allows us to judge the nature of the organization's relationship with all stakeholders, that is, bypassing bilateral relations such as the organization and its human resources or the organization and its natural environment, and from it, it is possible to judge the level of its practice of its societal responsibility through its comprehensive performance (Purwanto et al., 2019).

Fair performance: The idea of fairness in performance comes from the principle of distributing values to interested parties based on the degree of their contribution to it, as this fairness requires a return to the principles of fairness in distribution that Rawls (1971) came from, which derives its roots from ethical management. This calls for the introduction of the concept of social governance (Purwanto et al., 2020).

Social performance: Some call it the performance of social responsibility, similar to (Wood 1991), which indicates that social or community performance is an organizational design for the principles of social responsibility, that is, it is embodied and summed up in the outcomes of practicing the various responsibilities of the organization towards society, which is confirmed by "Carroll" in saying that "the social performance as a result of the exercise of social and environmental responsibility of the organization." Accordingly, (Wood 1991) defines social performance as "organizing the organization's work in a way that makes its objectives, principles, and principles of social response an increase in the policies, programs, and observed outputs, according to what is stipulated in the organization's community relations" (Rebelo et al., 2014).

Based on this definition (Wood, 1991) indicate that the stakeholder theory is the key to understanding the structure and dimensions of the organization's community relations, and accordingly they worked to redefine policies, programs and outputs as "the internal effects of the stakeholders and their external effects", as well as the organizational effects They also pointed out that the interested parties are the ones who prepare standards for the organization's behavior, extrapolate lessons from practices related to the effects of the organization's behavior, and work to evaluate its role as well (Sartor et al., 2019).

Research Methodology

The targeted hotels are selected based on two criteria. Firstly, hotels must be formally rated as five-star hotels, to assure that all targeted hotels are similar in characteristics. Secondly, the number of targeted hotels should represent the population of the study. Random samples of 25 hotels from 35 hotels were targeted and represent 71.43% of the population of the study.

The researcher has used the qualitative and quantitative approach in the study methodology as follows :

- Qualitative Approach

The qualitative approach was used in the study methodology to achieve the study objectives as follows :

- Personal interviews questions with general managers and assistant general managers in five-star hotels in Sharm Elsheikh city

-Quantitative Approach

The quantitative approach was used in the study methodology to be appropriate to numerical analysis through SPSS program version 22 as follows:

- Questionnaire forms distributed on departmental and divisional managers in five-star hotels in Sharm Elsheikh city.

In order to answer the paragraphs of the first section on personal data, there is a set of options from which the respondent chooses one option. As for the second and third section, the five-point Likert scale was relied upon, which is considered one of the most widely used scales because it gives the greatest degree of freedom in answering.

The section of sustainable performance is based on the work of (El Masoudy and El Masoudy, 2015) as references, and some statements were developed during questionnaire reviewing with supervisors.

The questionnaire divided into two main sections. Section one: the objective of collecting personal data for the respondents. This section included information about gender, age, educational level, number of years of experience in the hotel and job title. And one question about the hotel independent or chain hotel.

Section two: the goal of collecting information about the reality of sustainable performance in the investigated hotels in this study, and this section included 3 dimensions as follows: -

- Financial performance, it includes paragraphs from No. 1 to No. 5.
- Environmental performance from No. 6 to No. 11.
- Social performance from No. 12 to No. 15.

Limitations of the Study

This study identified place, human, and time limitations:

Place Limitations

Due to the difficulty of surveying managers in all Egyptian hotels, a representative sample has been chosen to target hotel all managers (general, divisions and departments). Five-star hotels in Sharm Elsheikh have been chosen to take a random sample of these hotels. Sharm Elsheikh has been chosen as a representative sample of the Egyptian hotel society because of its popularity and it has the largest number of five-star hotels compared with other cities in Egypt (Egyptian Hotel Association "EHA", 2021).

Human Limitation

The study was limited to all managers (general, divisions and departments) of the investigated hotels as a sample of the study.

Time Limitations

The field part of this study was conducted between March 2022 and May 2022, so that the opinions of all managers (general, divisions and departments) in each specialization were taken through questionnaire prepared for this purpose.

Results and Discussion

Analysis of questions from personal interviews

• The first part: the hotel general managers' background information

Table 1: Descriptive statistics for the study sample according to gender

Answer	Frequency	percent
Male	23	92%
Female	2	8 %
Sum	25	100%

This section is concerned with gender of the respondents. Table (1), shows the descriptive statistics for the study sample according to gender. Male came first (92 %), followed by female (8 %).

Table 2: Respondents' Demographic data and Profile Analysis

		Freq.	Perc.
Is your hotel independent or chain hotel?	Independent	6	24%
	Chain	19	76%
How long you are in this position?	Less than 5 years	15	60%
	From 5 to 10 years	8	32%
	More than 10 years	2	8%

Table 2 shows descriptive statistics for study sample according to hotel classification, it came first rank in the answer chain hotels the percentage of 76%, and was ranked second answer is independent hotels the percentage of 24%.

Notes from Table 1, which shows descriptive statistics for study sample according to years of experiences, it came first rank in the answer is Less than 5 years the percentage of 60% , came second rank in the answer from 5 to 10 years the percentage of 32%, came in third rank to answer more than 10 years the percentage of 8%.

1. Does hotel management measure the three performance criteria (social, economic, and environmental)?

The responses of the general managers and their assistants in the targeted hotels varied about the hotel management's measurement of the three social, economic, and environmental performance criteria.

There are 6 general managers and their assistants indicate that the hotel does not measure at all the three social, economic, and environmental performance criteria, as they only use the measurement method on the basis of profit centers, which equal 24% of the investigated hotels, there are 16 general managers and their assistants indicate that the hotel partially measures the performance criteria economic and environmental, where these hotels measure performance by financial and nonfinancial performance measures, which equal 64% of the

investigated hotels, and finally there are 3 general managers and their assistants indicate that the hotel measures fully the three performance criteria social, economic and environmental as it seeks to achieve sustainability, which equal 12% of the investigated hotels.

The previous analytical opinion agrees with what is confirmed by (Ekwuemel et al., 2013) who claimed that the manner in which a hotel's activities are performed in a given month determines the competitiveness of its operations in that month. A reliable performance measurement system is essential for effective control and improvement of hotel operations. Therefore, it is necessary to measure the performance of the hotel in all its financial, social, and environmental aspects.

2. How does hotel management measure the three performance criteria (social, economic, and environmental) ?

Every business has its metrics, which help hotels to measure their performance and help them to improve their sales. Same goes for the hotel industry. Hotel metrics are important components which make it possible to keep track of the revenue stream and understand the performance of a hotel.

1. Divide the hotel’s bottom line into three categories: social, economic, and environmental.
2. Analyze the hotel’s environmental effects of the hotel based on its use of renewable and non-renewable resources for the second bottom line.
3. Calculate the flow of these resources based on hotel annual operations with the goal of reducing the use of non-renewable resources.
4. Establish the percentage of alternative fuels used by dividing the cost of alternative fuels by overall fuel use, change management practices so there is a focus on increased use of alternative fuels.
5. Evaluate the social effect based on its involvement in the local community, evaluate hotel-driven community programs by establishing the number of people or programs the hotel helps in the community and create a goal to increase these numbers or positively affect community change.

B. Divisions and departments Managers’ Questionnaire Analysis

Table 3: Respondents’ Demographic Profile Analysis

		Frequency	Percent
Gender	Male	70.4%	169
	Female	29.6%	71
Age	Less than 35 years	2.1%	5
	35- 45 years	39.6%	95
	More than 45 years	58.3%	140
Years of Experience	Less than 10 years	62.5%	150
	From 10 to 15 years	37.5%	90
	More than 15 years	0%	0
Education level	Average degree	33.8%	81
	University Degree	42.1%	101
	Postgraduate Degree	24.2%	58

Table 3 shows the results obtained from the questionnaire distributed to divisions and departments Managers in five-star hotels in Sharm Elsheikh city, the analysis shows the statements along with the mean and standard divisions.

The previous analytical opinion agrees with what is confirmed by (Daas Azeddine, 2019) this is due to the nature of the study sample hotels, which needs the male more than the female, in addition to the distance of most of these hotels from the population centers.

The previous analytical opinion disagrees with what is confirmed by (Daas Azeddine, 2019), the age group between 35- 45 years is considered the most in demand in departmental leadership positions and is considered a positive feature for these hotels that they can benefit from because individuals at this stage are ready to keep pace with change by applying new management systems.

Consequently, the majority of the respondents have experience in the field of management, which increases confidence in the results of the study and agrees with the opinion of (Kakouris and Sfakianaki, 2018), that the experience of department managers is of great priority when implementing new management systems. The more experienced the department manager is, the more he is able to implement the new system efficiently.

Table 4: Divisions and departments Managers' Statements

1. Financial performance			
1.	The hotel achieves an increase in the generated economic value (represented in all the revenues generated by the hotel during the year, which indicate the revenue of the service activity, the revenue of the commercial activity, the interests, the rents of shops and lands, the transfer revenues and other revenues.	4.49	0.93
2.	The hotel achieves a decrease in the distributed economic value (represented in all the expenses incurred by the hotel, which are indicated by the costs of service and industrial activity, administrative expenses, and marketing expenses.	3.63	1.08
3.	The hotel achieves an increase in the economic value retained (this indicator equals the economic value generated minus the economic value distributed)	4.08	0.83
4.	The hotel achieves a return on property (this indicator shows the return on profits in relation to property)	4.02	0.87
5.	The hotel achieves a return on assets (this indicator shows the relationship of the hotel's profit to its total assets)	4.50	0.50
2. Environmental Performance			
6.	The hotel is concerned with the efficient use of raw materials and supplements.	4.76	0.42
7.	The hotel is concerned with the efficiency of energy consumption (this indicator aims to determine the amount of energy consumption used in the production and service process)	4.28	0.64
8.	The hotel is concerned with the efficiency of water consumption (this indicator aims to determine the total volume of water consumption used in the production and service process)	4.42	0.56
9.	The hotel is interested in reducing the rate of waste production	4.09	0.95
10.	The hotel is interested in reducing the amount of emissions.	4.36	0.76
3. Social Performance			
11.	The hotel contributes in the field of social welfare for employees (this dimension aims to measure the rate of the hotel's contribution to the achievement of social welfare for employees, such as the respect of human rights).	3.79	0.40
12.	The hotel contributes to reducing the rate of occupational accidents.	4.16	0.47
13.	The hotel increases the rate of employee training.	3.83	0.47
14.	The hotel constantly contributes to the interaction with the local community	4.41	0.86
15.	The hotel constantly contributes to the area of product responsibility (by determining the costs that the hotel incurred in this regard to protect the consumer of the final product)	4.66	0.47

Source: (El masoudy and el masoudy, 2015).

1 - Financial performance

The results show that the respondents strongly agree that the hotel achieves an increase in the generated economic value, because the respondents' mean is in strongly agrees rank according to the likert scale.

The results showed that the respondents tended to the neutral level in terms of the distributed economic value, because the average of the respondents was in a neutral rank according to Likert scale. The results show that the respondents tend to agree to the hotel achieves an increase in the economic value retained, because respondents' mean is in agree rank according to the Likert scale. The results show that respondents are moving toward a strongly agreeing indicator that a hotel is generating a return on the property, as the average respondent is strongly agreeing with the Likert scale.

The results show that respondents tend to disapprove of the hotel's realization of return on assets, as the hotel does not utilize the assets in a way that generates a strong return; because the average respondents rank disapproval according to the Likert scale. The general mean of respondents about financial performance was with average (Mean= 4.144; Std. Dev. =0.84)".

2 - Environmental performance

The results show that the respondents have a tendency that strongly agree to the hotel is concerned with the efficient use of raw materials and supplements, because respondents' mean is in strongly agree rank according to the Likert scale. The results show that the respondents have attend that agree to the hotel is concerned with the efficiency of energy consumption, because the respondents' mean is in agree rank according to the Likert scale.

The results show that the respondents are tendency that agree to the hotel is concerned with the efficiency of water consumption, because the respondents' mean is in agree rank according to the Likert scale. The results show that the respondents are tendency that strongly agree to the hotel is interested in reducing the rate of waste production, because respondents' mean is in strongly agree rank according to the Likert scale.

The results show that the respondents have a tendency that strongly agree to the hotel is interested in reducing emission quantity, because the respondents' mean is in a strongly agree rank according to the Likert scale. The general mean of respondents about environmental performance was with average (Mean= 4.38; Std. Dev. =0.666)".

3 - Social performance

The results show that respondents tend to agree with hotels' contributions to employee welfare as the hotel pays attention to social responsibility towards its employees and the community, because the average respondents agree according to Likert scale. The results show that the respondents are tendency that agree to the hotel contributes to reducing the rate of occupational accidents, because the respondents' mean is in agree rank according to the Likert scale. The results show that the respondents are tendency that agree to the hotel increases the rate of employee training, because respondents' mean is in agree rank according to the Likert scale.

The results show that the respondents have a tendency that strongly agree to the hotel constantly contributes to the interaction with the local community, because the respondents' mean is in strongly agree rank according to the Likert scale. The results show that the respondents are tendency to strongly agree to the hotel constantly contributing to the area of product responsibility, because respondents' mean is in strongly agree rank according to the Likert scale. The general mean of respondents about environmental performance was with average (Mean= 4.17; Std. Dev. =0.53)".

Recommendations

Based on both the literature reviewed and the field study findings, the following are recommended:

1. Motivating hotels to use the TBL model to measure their sustainable performance because contributes to attracting a large market segment.
2. The necessity for hotels to obtain a green or blue star, aiming at sustainability in their daily operations.
3. There must be continuous training, education and learning for hotel staff on sustainable performance in their operations and activities.
4. Egyptian Hotel Association (EHA) and The Ministry of Tourism and Antiquities must submit incentives and benefits for hotels that implement sustainable performance in their operations.
5. The necessity of educating all stakeholders and managers of the impact of applying the TBL model on improving sustainable hotel performance.
6. Emphasis on the role of top management in developing and improving the hotel's performance through training employees and increasing their awareness of sustainable performance.
7. The hotel general managers must be committed to implementing the requirements of the TBL model in a successful and effective manner in order to protect the internal and external environment of the hotel.

Recommendations for further studies

It would also be useful and interesting to compare the findings of this study with those revealed from other studies applied on four and three star hotels or different geographical areas. Further research could also identify the role of using the TBL model in achieving the dimensions of sustainable development. These additional findings would demonstrate evaluating the effectiveness of the TBL model in the service establishments on improving the sustainable performance.

أثر استخدام نموذج TBL في دعم الأداء المستدام في الفنادق المصرية

المستخلص

تهدف هذه الدراسة إلى استكشاف الوضع الحالي للأداء المستدام والتحقيق في مدى استخدام نموذج الخط الثلاثي الأساسي لقياس الأداء المستدام في الفنادق التي تم فحصها. كان مجتمع الدراسة مكون من جميع المدراء في الفنادق الخمس نجوم المستهدفة في مدينة شرم الشيخ (مدراء عموم ومدبرو الأقسام والقطاعات). تم تحليل الاستبيانات باستخدام الإحصاء الوصفي وتحليل الموثوقية بدعم من (SPSS 22) , تم تطوير استبيان لجمع البيانات المطلوبة لهذه الدراسة. تم توزيع إجمالي 275 استبيان بشكل عشوائي على عينة من مديري الأقسام والقطاعات المختلفة بالفندق ، وكان 240 استبيان فقط (87.27٪) صالحة للتحليل الإحصائي. علاوة على ذلك، كانت المقابلات الشخصية تمت مع المديرين العموم للفنادق أو من ينوب عنهم في الفنادق التي تم إجراء الاستقصاء فيها 25 مديرًا عامًا. أظهرت النتائج التي تم الحصول عليها أن غالبية الذين تم فحصهم لا يستخدمون نموذج المحصلة الثلاثية لقياس الأداء المستدام، كما أن معظم المديرين العموم ومساعدتهم المستهدفين في الاستقصاء لا يعرفون عن هذا النموذج على الرغم من رغبتهم في السعي للتحويل للأداء المستدام. من ناحية أخرى، أظهر معظم مديري الإدارات والأقسام التي شملتها الدراسة أن فنادقهم مهتمة بخفض معدل إنتاج النفايات وترغب في التحويل للأداء المستدام. بشكل عام تطبق بعض هذه الفنادق الأبعاد الثلاثة للأداء المستدام (المالي والبيئي والاجتماعي) ولم تعترض على استخدام أي نموذج جديد من شأنه أن يساعدهم على تحسين أدائهم وتحقيق أهدافهم المرجوة. أخيرًا لابد من تحفيز الفنادق على استخدام نموذج TBL لقياس أدائها المستدام لأنه يساهم في جذب قطاع كبير من السوق وتحقيق منافع اقتصادية وبيئية واجتماعية.

الكلمات الدالة: الأداء المستدام، نموذج TBL، الأداء المالي، الأداء البيئي، الأداء الاجتماعي، الإدارة الفندقية.

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