



Instituto Politécnico
de Viana do Castelo

ASSOCIAÇÃO DE POLITÉCNICOS DO NORTE (APNOR)

INSTITUTO POLITÉCNICO DE BRAGANÇA

Corporate Social Responsibility and Sustainability in the Tourism Sector

Ekram Trabelsi

Final Dissertation submitted to Instituto Politécnico de Bragança

To obtain the Master Degree in Management, Specialisation in Business Management

Supervisor:

Prof. Doutora Ana Paula Monte

This dissertation does not include the criticisms and suggestions made by the jury

Bragança, October, 2023

Dedication

To my beloved family.

Acknowledgments

I would like to express my sincere gratitude to my supervisor professor Ana Paula Monte and our headmaster Profesor Paula Odete Fernandes for providing me with the wonderful opportunity to complete this wonderful project on the topic of Corporate Social Responsibility and Sustainability in the Tourism sector. They also assisted me in conducting extensive research, and I am very appreciative of them.

I also want to express my gratitude to my parents and friends, who greatly assisted me in completing this project in the allotted time.

Abbreviations and Acronyms

BIST - Borsa İstanbul

CSR - Corporate Social Responsibility

DEA - Data Envelopment Analysis

df - degrees of freedom

F - F-statistic

GRA - Grey Relation Analysis

H&T - Hospitality and Tourism

ISO 26000 - International Standard for Social Responsibility

Lower 95% - lower 95% confidence interval

MCDM - Multiple Criteria Decision Making

MDGs - The Millennium Development Goals

MS - mean square

P-value - p-value

SDGs - The Sustainable Development Goals

Significance F - significance of the F-statistic

SS - sum of squares

TOPSIS - Technique for Order Preference by Similarity to Ideal Solution

t Stat - t-statistic

UNGC - The United Nations Global Compact

UNWTO - United Nations World Tourism Organization

Upper 95% - upper 95% confidence interval

Abstract

Corporate social responsibility (CSR) integration is gaining importance, addressing social, environmental, and economic concerns (Font & Lynes, 2018). A balanced approach is required, managing resources responsibly while minimizing negative impacts (Budeanu & Miller, 2016). This recognition of sustainability and CSR in the tourism industry ensures economic development while considering environmental and social factors. This research compares the importance of corporate social responsibility (CSR) and sustainability impacts in the tourism sector, examining management, workers, and local communities in Tunisia and Portugal, focusing on financial performance.

This study examines CSR in tourism using two samples. Sample 1 investigates CSR engagement in hotels, tour operators, and travelers. Ten hotels in Tunisia and Portugal, along with ten tour operators, are included. Ten traveler responses are analyzed from a distributed questionnaire.

The second sample is used for phone interviews to collect data on monthly electricity LED consumption and occupancy rates of a specific hotel. This data is used to test one of the three assumptions in the research. The analysis supported the hypotheses and found that Hypothesis 1 ($F = 16.685$, $p = 0.015$) and Hypothesis 2 ($F = 20.099$, $p = 0.002$) both showed significant impacts of the independent variable on the dependent variable, indicating meaningful connections. Additionally, Hypothesis 3 is supported by a slight positive correlation between "Sustainability" and "CSR practices" ($r = 0.645$), suggesting a connection between increasing CSR adoption and higher sustainability levels.

Although there is room for improvement, Findings show that hotels in both Tunisia and Portugal have made an attempt to integrate CSR principles into their daily operations.

Both hotels show good CSR performance, with additional praise for excellence and effectiveness going to the Portuguese hotels.

Keywords: Corporate Social Responsibility, Sustainability, Tourism Sector, Financial Performance

Resumo

A integração da responsabilidade social das empresas (RSE) está a ganhar importância, abordando preocupações sociais, ambientais e económicas (Font & Lynes, 2018). É necessária uma abordagem equilibrada, gerindo os recursos de forma responsável, minimizando os impactos negativos (Budeanu & Miller, 2016). Este reconhecimento da sustentabilidade e da RSE na indústria do turismo assegura o desenvolvimento económico, considerando simultaneamente os fatores ambientais e sociais. Esta pesquisa compara a importância da responsabilidade social corporativa (RSC) e os impactos da sustentabilidade no sector do turismo, examinando a gestão, os trabalhadores e as comunidades locais na Tunísia e em Portugal, com foco no desempenho financeiro.

Este estudo examina a RSE no sector do turismo utilizando duas amostras. A amostra 1 investiga o envolvimento da RSE em hotéis, operadores turísticos e viajantes. São incluídos dez hotéis na Tunísia e em Portugal, juntamente com dez operadores turísticos. As respostas de dez viajantes foram analisadas a partir de um questionário distribuído.

A segunda amostra é utilizada para entrevistas telefónicas para recolher dados sobre o consumo mensal de eletricidade LED e as taxas de ocupação de um hotel específico. Estes dados são utilizados para testar uma das três hipóteses da investigação. A análise apoiou as hipóteses e constatou que a Hipótese 1 ($F = 16,685$, $p = 0,015$) e a Hipótese 2 ($F = 20,099$, $p = 0,002$) mostraram impactos significativos da variável independente na variável dependente, indicando ligações significativas. Além disso, a Hipótese 3 é apoiada por uma ligeira correlação positiva entre "Sustentabilidade" e "Práticas de RSE" ($r = 0,645$), sugerindo uma ligação entre o aumento da adoção da RSE e níveis mais elevados de sustentabilidade. Embora haja margem para melhorias, os resultados mostram que os hotéis da Tunísia e de Portugal tentaram integrar os princípios de RSE nas suas operações diárias.

Os hotéis de ambos os países parecem apresentar um bom desempenho em termos de RSE, com elogios adicionais à excelência e eficácia dos hotéis portugueses.

Palavras-chave: Responsabilidade Social das Empresas, Sustentabilidade, Sector do Turismo, Desempenho Financeiro, Portugal e Tunísia

Table of contents

Dedication.....	i
Acknowledgments.....	i
Abbreviations and Acronyms.....	ii
Abstract.....	iii
Resumo.....	iv
List of Figures.....	vii
List of Tables.....	viii
Introduction.....	1
1.Framework and Literature Review.....	2
1.1 Tourism general overview.....	2
1.2 Corporate Social Responsibility in tourism sector.....	3
1.2.1 Concept of CSR and its Evolution.....	3
1.2.2 Dimension of CSR.....	5
1.2.3 Theories on CSR.....	5
1.3 Sustainability in tourism sector.....	8
1.4 Financial performance of tourism sector.....	9
1.5 Impact of CSR and sustainability in tourism sector – a literature review.....	10
2. Methodology.....	13
2.1 Main research question and assumptions and objectives of the research.....	13
2.2 Model and Variables Definition.....	14
2.3 Data collection methods – description of interview guidelines and the survey by questionnaire.....	15
2.4 Data analysis methods and Instruments.....	16
3.Characterization of tourism sector in Tunisia and Portugal.....	18
3.1 Tourism sector in Tunisia.....	18
3.2. Tourism sector in Portugal.....	23
3.3 Differences and similarities.....	28
4. Results and Analysis.....	30
4.2 From the perspective of Customers.....	54
4.3 Impact of CSR and sustainability on the companies' financial performance of the Portuguese and Tunisian Tourism sector.....	74

4.3.1 Main findings and interpretation74
 Regarding the hotel industry:.....74
 Regarding the Travel agencies industry.....76
Conclusion, limitations and further research78
References80
Appendix and Annex.....83

List of Figures

- Figure 1 Model of analysis 14
- Figure 2 Portugal Tourism Revenues in Portugal.....27*
- Figure 3 Key Tourism Indicators in Portugal28
- Figure 4 Position held by the respondent.....31
- Figure 5 Hotel Occupancy Rate.....32
- Figure 6 CSR Policies And Practices.....34
- Figure 7 Working conditions of the employees.....34
- Figure 8 Protecting the Safety of Hotel Employees38
- Figure 9 Future Plans for sustainable Development and CSR.....41
- Figure 10 Position held by Tunisian and Portuguese Respondents42
- Figure 11 Gender of the Travel Agencies Questionnaire Respondents43
- Figure 12 Integration of CSR criteria Into activities44
- Figure 13 Respecting the Environment and local Communities during Travel46
- Figure 14 Question 7 of The Travel Agencies' questionnaire52
- Figure 15 Gender of the Travellers' questionnaire54
- Figure 16 Age of the Travellers' questionnaire.....54
- Figure 17 Scatter Plot of the Sustainability and CSR prcatices73
- Figure 18 Residual Plot.....84
- Figure 19 Residual Plot of the Electricity LED.....85
- Figure 20 Normal Probability Plot of the Employee Working Conditions86
- Figure 21 Normal Probability Plot of the Hotel Occupancy.....87

List of Tables

- Table 1 Understanding Of CSR32
- Table 2 Measures to Limit Water and Energy Consumption.....36
- Table 3 Measures to Manage Hotel’s Waste36
- Table 4 Diversity And Inclusion In Hotel Management37
- Table 5 Hotel Contribution to Local Community.....38
- Table 6 Hotel’s Impact on Environment And Local Community39
- Table 7 Communication About CSR Practices.....40
- Table 8 CSR Performance40
- Table 9 Integration of the Environmental Dimension Into Tourism Activities45
- Table 10 Promoting Local Development in the Tourist Destinations47
- Table 11 Question 5 of The Travel Agencies’ questionnaire49
- Table 12 Measures to Guarantee the Safety of Customers.....51
- Table 13 Question 8 of The Travel Agencies’ questionnaire53
- Table 14 CSR Awareness.....55
- Table 15 Sensitivity Regarding CSR.....56
- Table 16 Sensitivity Regarding CSR.....57
- Tabela 17 Accomodation During Travels58
- Table 18 Minimize the Environmental Impact59
- Table 19 Activities During Trip.....61
- Table 20 CSR Commitment Rating63
- Table 21 Sustainable Development and CSR.....64
- Table 22 Being in Accomodation Committed to a Sustainable Development and CSR.....65
- Table 23 Suggestion for improving the CSR.....66
- Table 24 Suggestion66
- Table 25 Hotel Occupancy and Employee Working Conditions.....68
- Table 26 Summary Output68
- Table 27 ANOVA69
- Table 28 Coefficients69
- Table 29 Electricity Consumption LED and Hotel Occupancy Rate per Month69
- Table 30 Summary Output of the Sample 170
- Table 31 ANOVA of Sample 170
- Table 32 ANOVA of Sample 170
- Table 33 Sample of a seven hotels data.....71
- Tabela 34 Pearson Correlation Coefficient72
- Table 35 Correlation Between the Sustainability and the CSR practices72
- Table 36 Residual Output.....83
- Table 37 Residual Output.....84
- Table 38 Probability Output.....85
- Table 39 Probability Output.....87

Introduction

In recent decades, the tourism sector has significantly expanded and changed, growing to become one of the biggest and most dynamic economic sectors in the world. But in addition to its unquestionable economic advantages, the tourism sector has come under increasing scrutiny for its effects on the environment, society, and the economy. To address these difficulties, the idea of corporate social responsibility (CSR) has come to be recognized as a critical foundation for the tourist industry. The term "corporate social responsibility" (CSR) describes the voluntary efforts made by businesses to include social, environmental, and economic factors in their daily operations and relationships with stakeholders. It includes a wide range of behaviors, including as ethical company conduct, community involvement, responsible resource management, and employee welfare. Businesses in the tourist industry may contribute to sustainable development, reduce unfavorable effects, and improve their reputation among customers who are becoming more ethical and environmentally sensitive. Understanding and putting into practice CSR principles are crucial in the context of the tourism industry, as interactions occur between visitors, local communities, and various tourism service providers. Hotels and travel companies stand out among these service providers since they directly host and facilitate the experiences of travelers.

The purpose of this study is to evaluate and compare the degree of CSR and sustainability effect awareness in the travel and tourism industry, with a focus on the hotel and travel agency industries. This study aims to provide light on the present condition of CSR activities in the tourist sector by studying the views of management, employees, and the community. Additionally, Portugal and Tunisia will be compared in this study's comparative analysis.

Portugal and Tunisia are both well-known tourist destinations and rely on the tourism sector to boost their economies and create jobs. They do, however, also encounter particular difficulties and have particular cultural, social, and environmental circumstances. This study compares these two nations in order to find commonalities, discrepancies, and best practices for CSR adoption in the tourist industry.

The research will use a multi-stakeholder approach, taking into account the viewpoints of management, employees, and the local community. Employee viewpoints offer insights into the real implementation and operational issues, while management's participation is vital in determining the strategic direction and implementing CSR activities inside firms. The community's perspective is crucial as well since it is immediately touched by tourist activities and because it is a major player in sustainable development.

This study seeks to advance our knowledge of CSR practices in the travel and tourism sector by thoroughly examining these viewpoints. The results will not only shed light on the degree of knowledge and use of CSR practices, but they will also perhaps point out areas where Portugal and Tunisia may

work together and improve things. In the end, our research aims to support sustainable tourism practices that balance economic growth, environmental protection, and social well-being in both nations.

The core structure of this work comprises five main chapters. The literature review explores the tourism industry, Corporate Social Responsibility (CSR), sustainability, and financial performance in the tourism sector. The research methodology chapter details the study's questions, assumptions, objectives, data collection methods, model, and data analysis. Chapter three characterizes the tourism sectors in Tunisia and Portugal, highlighting their features and differences. Chapter four delves into the perceptions of stakeholders on CSR and sustainability. The final chapter, chapter five, presents and interprets the primary research findings and their implications. This structured approach enables a comprehensive exploration of the research topic.

1. Framework and Literature Review

This chapter serves as the framework and literature review for the study. It provides an overview of the tourism industry and explores the concept of Corporate Social Responsibility (CSR) in the tourism sector. The chapter further examines sustainability in the tourism sector and the financial performance of tourism businesses. Lastly, it presents a literature review on the impact of CSR and sustainability in the tourism sector, laying the groundwork for the subsequent chapters.

1.1 Tourism general overview

Tourism is a social, cultural, and economic phenomenon that refers to the movement of people to a location other than their usual abode. It has a significant impact on the economy, environment, the lives of residents, and the lives of the visitors themselves" (Department of Economic and Social Affairs - Statistical Division [DESA], 2010). According to the International recommendations for Tourism Statistics 2008, tourism excursions are divided into two main groups: personal and business (DESA, 2010). Personal tourism includes holidays, leisure activities, visiting friends and family, educational and training pursuits, health and medical care, religious/pilgrimage activities, shopping, transportation, and other activities (DESA, 2010).

The tourism sector is significant because of the advantages it offers and because it serves as a commercial activity that spurs demand and expansion in numerous other businesses. In addition to increasing economic activity, tourism also increases employment, revenue, and plays a key part in the development of the nation. Demand is initially created by tourism as an activity, and then it is satisfied by a variety of companies. Traveling and seeing new locations are individual activities known as tourism. It has produced and promoted a variety of traveler types and designs. These travellers are referred to as tourists since they visit various tourist attractions. These visitors go where they want to go and increase the appeal of those locations. They provide employment prospects in this manner. Additionally, they promote development in such areas, the surrounding areas, as well as the entire nation or region to support the expansion of tourism. Tourists are crucial to a nation because of this. They become much more important and play a bigger role because they are among the best brand representatives for any nation. Tourists from many nations visit your country, and they bring back and spread their impressions

of it to others. Due to the fact that the entire tourism process involves the consumption of goods and services, tourism is also a commercial activity. As a result, travellers take on a significant role as growth agents and brand evangelists. This emphasizes the value of tourism and the relevance of their contributions to national economies.

With over 46 million infections and 1.2 million fatalities, the covid19 pandemic is one of the most contagious outbreaks in recent human history (as on 31st October 2020). Globally, all industries and sectors are experiencing the economic shocks brought on by the pandemic. Some industries have experienced unprecedented failures due to travel restrictions and social isolation, making it extremely difficult for them to survive the pandemic (Mehroliya, Alagarsamy, & Solaikutty, 2020). In contrast, other industries have been able to adapt to digital platforms and continue their survival struggle. One industry that would be unable to survive without visitor mobility is tourism.

Tourism is one industry that cannot thrive in the absence of tourist mobility. The COVID-19 pandemic can cause havoc on the world's tourism industry, as evidenced by the 22% decline in tourist numbers in the first quarter of 2020 compared to the same quarter of 2019 and the potential for a 60% to 80% decline overall in 2020 compared to 2019 (World Tourism Organization, 2020). One of the industries that requires the most labor is tourism. A similar slowdown in the industry could threaten millions of jobs, endangering the advancement of the sustainable development goals (World Tourism Organization, 2020).

1.2 Corporate Social Responsibility in tourism sector

1.2.1 Concept of CSR and its Evolution

CSR has been described in a variety of ways by different researchers. Activities that appear to serve some societal benefit, beyond the interests of the corporation and that which is required by law, (McWilliams & Siegel, 2001, p.117).

Academic journals, business publications, books, reports from international organizations as well as from non-governmental organizations and associations are among the official publications and literature on CSR that date back to the 1930s and are still important today. This indicates that there is a wide range of literature on the issue, necessitating the use of a particular methodology to provide a thorough evaluation. Given these factors, the research was conducted using a systematic literature review as defined by Okoli and Schabram, who expanded on Fink's definition to define it as a systematic, explicit, thorough, and reproducible process.

The debate over the social obligations of the corporate sector started in the 1930s, which marks a significant turning point in the creation of the present concept of CSR as a definitional construct. However, it wasn't until the 1950s that Bowen (1953) established what the first academic definition of CSR is likely by stating that corporate executives had a social obligation to make decisions in line with societal ideals. The academic literature developed a fresh interpretation of the idea in the 1960s and emphasized the significance of the interaction between corporations and society (see: Davis 1960; Frederick 1960; Walton 1967), However, this viewpoint remained constrained to issues of management,

community welfare, and employee pleasure, with a primary emphasis on the creation of financial profit. The social momentum of the 1970s was impacted by the rising social expectations for business behavior brought on by an increased knowledge of the environment, human rights, and labor issues.

As a consequence, the Committee for Economic Development of the USA (1971) developed a new justification based on the idea that the social compact between business and society was changing and that the private sector was now expected to take on greater social duties. As a result, CSR gained popularity during the 1970s, but it remained optional and had a narrow focus on issues like waste management, pollution, and human and labor rights. By the end of the decade, the notion had become muddled and signified different things to different people due to the word CSR's widespread use and growing popularity. Carroll (1979), who placed specific expectations and responsibilities (economic, legal, ethical, and discretionary) on corporations and who understood the economic and social objectives of firms as an integral part of a business framework and not as incompatible aspects, provided perhaps the first comprehensive definition of CSR. This paved the way for the operationalization of CSR discussion in the 1980s and early 1990s, which advanced a fresh understanding of the idea as a method for making decisions (see Jones 1980) and was supported by the presentation of models and frameworks for its application (see: Cochran & Wood 1984; Strand, 1983; Tuzzolino & Armandi, 1981).

In 1991, Carroll (1991) introduced the "Pyramid of Corporate Social Responsibility" to symbolize what he identified as the four primary duties of every business while also expressly imposing some obligations on firms. Additionally, during this time, international agreements on sustainable development were adopted, which to some extent reflected a growing awareness of the effects of corporate behavior (e.g. the creation of the World Commission on Environment and Development in 1983, the UN adoption of the Montreal Protocol in 1987, the creation of the IPCC in 1988, the creation of the European Environmental Agency in 1990 and the UN summit on the Environment and Development held in Rio de Janeiro which translated into the adoption of the Agenda 21 and the UNFCCC in 1992).

This constituted a shift in how CSR was perceived, and as a result, both international organizations and businesses began to institutionalize CSR and use it to balance the opportunities and difficulties of the day. Burke and Logsdon (1996) presented an innovative viewpoint that paved the way for the discussion surrounding the strategic implementation of CSR in the late 1990s by arguing that the strategic use of CSR can result in identifiable and measurably created value in the form of economic benefits for the firm. Additionally, during this time period, alternative topics like stakeholder theory, corporate social performance, and corporate citizenship gained popularity. Even when these topics were consistent with the prevailing CSR understanding, their use led to confusion about the term's definition, and by the end of the decade, the concept lacked a universal definition and had ambiguous boundaries (Lantos, 2001). The MDGs and the UNGC's formation in 2000 added a new dimension to the concept of social responsibility by placing larger obligations on firms, particularly in the areas of human and labor rights, the environment, anti-corruption, and sustainable development. The outcome was that throughout the first decade of the twenty-first century, CSR gained more widespread acceptance as international agencies like the EC regarded it as a means of solving the new corporate concerns.

The CSR definitions in the 2000s reflected the idea that businesses now had a new social responsibility to respond to social expectations and be driven by the pursuit of sustainability, which required them to make strategic decisions (see: Husted & Allen 2007; Porter & Kramer 2006; Werther & Chandler 2005). This started a conversation about the advantages of strategic CSR, and by the beginning of the 2010s, it was widely accepted that by implementing SCSR completely, businesses could create shared value while enhancing their competitiveness.

The Sustainable Development Goals, adopted in 2015, and the Paris Agreement, which were both signed in the decade of the 2010s, represented a new social contract in which businesses are expected to contribute significantly to efforts made on a worldwide scale to realize the SDGs. Since then, while the understanding of CSR has remained concentrated on its capacity to create shared value, the literature surrounding it has focused on its implementation and its impact on specific areas of performance that can be somewhat linked to the SDGs.

1.2.2 Dimension of CSR

The impact of an organization on the environment is referred to as the environmental dimension of CSR. The objective is to use commercial strategies that protect the environment. The interaction between an organization and society at large is included in the social component of CSR. The goal of an organization should be to use its operations to advance society as a whole when addressing the social component. The impact of CSR on an organization's financial situation is referred to as the economic dimension. It's critical to understand the financial effects of these decisions and strike a balance between running a profitable business and being a responsible corporation.

The people who are impacted by an organization's actions are its stakeholders (suppliers, employees and members of the public). The impact of an organization's decisions on these groups must be taken into account. Actions that an organization is not compelled to take have a constraint on the voluntariness dimension. These activities are based on what the organization considers to be the right course of action. They could be based on the particular ethical ideals of the company.

1.2.3 Theories on CSR

The potential for analysing Corporate Social Responsibility (CSR) from multiple perspectives is enhanced when considering both the goals and objectives of CSR, as well as the positions and interests of stakeholders from various viewpoints. This leads to the development of various theories that aim to provide a framework for the study of CSR. CSR initiatives are justified from two basic perspectives by business ethics. The first states that a firm should carry out its CSR plan for its own benefit (Zerbini, 2017). From this vantage point, CSR is viewed as a component of the relationships of exchange between a company and its stakeholders, whereby the company creates economic value by advancing the interests of its stakeholders (Kramer & Porter 2002).

According to this first viewpoint, CSR is taken into account strategically with a wider outlook than only focusing on getting a result. When discussing technology advancements in regard to CSR, one should take this theoretical viewpoint into account. According to the second viewpoint, market failures are what

lead to CSR. To make up for careless or damaging business practices that have damaged stakeholders, CSR works to its advantage, even if it lowers the company's financial performance. It may be in some ways inimical to the interests of business and efficiency (Zerbini, 2017). First, the Stakeholder Theory is one of the explanatory theories of CSR included into business strategy. This theory contends that managers must manage corporate goals by balancing them against the requirements and expectations of the key stakeholders, including customers, suppliers, the community in which they operate, local authorities, environmental regulators, and the general public (Madsen & Rodgers, 2015; Yasser et al. 2017). The goal of the stakeholder theory is to explore how businesses should respond to stakeholder demands in order to function and accomplish their objectives (McKnight & Linnenluecke, 2016; Wood 1991). In view of this, the business must take into account not just the interests of the shareholders but also those of anyone else who might have a legal stake in the firm (Freeman, 1984; Wood, 1991). It is vital to define the stakeholders, typically differentiating between internal and external ones, because this approach would encompass all the people or organizations that the company interacts with (Brammer & Millington 2003).

Next, the Resource and Capability Theory emphasizes the notion that competitive advantage is created internally within the organization rather than as a result of the external environment (Bonfiglioli et al., 2006). According to Guerrero-Martín and Navas-López (2015) and Sun et al. (2019), competitive advantage refers to the company's best position in the market relative to other entities engaged in the same activity, which enables it to earn a higher return than its rivals. This position is made possible by the company's resources, which are strategic to the extent that they produce business results and help the company position itself effectively in the market (Branco & Rodrigues 2006; George et al. 2019).

The idea of resources and capacities also emphasizes the need for effective management because resources do not produce competitive advantage on their own (Cantrell et al. 2015). Given that capacities affect a resource's potential to produce a competitive advantage, the company must also identify its capacities. Each organization has its own resources and capabilities, thus their own tactics will vary (Branco & Rodrigues 2006). In this regard, the idea of resources and capacities has been regarded as a formal explanation of the strategic adoption of CSR. Thirdly, according to the Signaling Theory, a company can minimize the information disparities among its external users by using a variety of signals (Connelly et al. 2011).

As a result, the entity, operator, or management having access to privileged information (sender) can act in a way that indicates it can meet the needs of another entity or stakeholder, which is impossible to discern from the perspective of the recipient in any other situation (Connelly et al. 2011; Haski-Leventhal & Foot 2016; Moratis 2018). It is made up of two components: its substance, or the information sent to the recipient, and its sign, or whether the information on that part is good or negative (Luffarelli & Alwaysheh, 2018). The CSR sector requires that enterprises communicate their ethical commitment to stakeholders through their actions (Connelly et al. 2011; Moratis 2018).

The signaling theory examines CSR as a business strategy since it is a signal issued by the company to expose the company's responsible nature in the market, which the receivers value (Connelly et al.

2011; Zerbini, 2017). Depending on how reliable the signals are, they may influence how decisions are made.

Fourth, the Social Identity Theory holds that people associate with other people and things that share their values and act in accordance with those groups' expectations. Additionally, being a part of these communities enables individuals to forge their own identities and even build or enhance their self-esteem (Gao & Yang, 2016; Alias & Ismail, 2015; Schaefer et al. 2019). In conclusion, this theory asserts that people are more inclined to identify with organizations that share their beliefs and those that have a positive reputation (Alias & Ismail, 2015; Gao & Yang, 2016).

CSR encourages connections with the organization because it enhances the brand's impression and reputation (Gao & Yang, 2016). According to this hypothesis, people may be more inclined to associate with businesses that practice CSR (Gao & Yang 2016; Schaefer et al. 2019). The idea is used to examine how CSR impacts stakeholders (Gao & Yang, 2016; Fosfuri et al. 2011), and it presupposes that CSR is utilized strategically (Rodrigo et al., 2019; Jones et al. 2017).

The Agency Theory, which is based on the idea of maximizing business profit, is the first of the explanatory theories of CSR that are not integrated into business strategy but rather address the market failures that corporations produce (Amran et al. 2007; Seifert et al. 2003).

According to this view (Amran et al. 2007; Wang & Coffey, 1992), the interests of principals—in this case, shareholders or owners—and agents—in this case, managers who make choices on CSR—are opposed and in conflict with one another. By thinking that, in relationships, the actors involved simply strive to maximize their usefulness and are willing to deceive the other party in order to attain their own interests, this is based on a negative perception of human conduct (Aßländer et al. 2016).

According to Jensen and Meckling (1976), agency costs are the total of residual loss, guarantee costs, and supervision or control costs incurred by the principle in order to align the interests of the agent and the principal. Second, according to the Stewardship Theory, managers should seek recognition, satisfaction with satisfactory results, respect for authority, adherence to professional ethics, value creation, and sensitivity to social and environmental demands in addition to acting to maximize their usefulness (Muth & Donaldson 1998). Regarding the position on CSR efforts, it is believed from this theoretical perspective that they are neither effective for the company nor are they driven by the managers' pursuit of their own profits (Zerbini, 2017). Third, institutional theory forecasts how elements at the institutional level, such as systemic norms and beliefs, economic development, and other factors at the regional or national level, will affect social and economic players (Maas & Liket, 2011).

According to (North,1990), institutions are a set of social norms that govern behavior and are important to uphold the rights of these economic agents. If they are absent or broken, this hinders or hinders economic activity (Aracil, 2019). Institutional theory holds that businesses behave in a way that is not focused on efficiency but rather on ensuring their survival and ability to operate in the market (Zerbini, 2017). The corporation maintains its authority, acquires resources, has stability, and assures its sustainability over time by adjusting to the institutional environment (Shawkat et al., 2019). Companies

respond to their institutional environment, which reflects expectations about the organization's behavior, by implementing social and environmental activities (Zerbini, 2017).

Last but not least, the Legitimacy Theory asserts that organizations shape their behavior in accordance with what the community wants and expects, behaving as though these expectations were a set of norms (Zyznarska-Dworczak, 2018). The corporation is granted permission to function in the market in exchange for this compliance by gaining the aforementioned "social license," as well as the resources required to expand its activity (Chelli et al., 2014). The groups make sure that society as a whole and interest groups in particular view their acts as being appropriate (Suchman, 1995). In order to do this, businesses alter their behavior to ensure that it adheres to social norms and is viewed as appropriate (Beske-Janssen et al., 2019). When a firm interacts with its internal and external environments in an effort to establish and uphold its legitimacy or remedy a lack of it, CSR and its communication are the outcomes (Jamali, 2008; Mäkelä & Näsi, 2010; Zyznarska-Dworczak, 2018). Companies would attempt to demonstrate through CSR reports that the social, ecological, and economic impacts of their operations are consistent with the societal norms and values (Beske-Janssen et al., 2019).

1.3 Sustainability in tourism sector

Sustainable tourism is a sector and associated foundations that currently and in the future operate within the parameters of naturally occurring capacities with regard to the recovery and future effectiveness of regular assets; interpret the devotion that people and networks, customs and lifestyles, journey experience; recognize that these people should have an equitable component of the economic benefits of localities, citizens, communities, and connections; (Eber, 1992, p.3). One of the main problems with the idea of sustainable development relates to the way the term "sustainable" can be used to describe a variety of actions on the basis that it carries the term's philosophical as well as ideological connotations (Harrison, 1996). The result has been the phrase "sustainable tourism" being introduced and used extensively in the context of tourism, frequently without any attempt to define it (Hunter & Green, 1995). In the context of tourism, "tourism which is in a shape that can retain its sustainability in a place for an extended period of time" is an applicable definition of sustainable tourism. Tourism is therefore quite lucrative in places like London, Paris, Rome, and Niagara Waterfalls in North America. It has flourished in those areas for decades and doesn't seem to be slowing down (Butler, 1993, p. 29).

Keeping the environment strong is essential to tourism's long-term success. To achieve this, when providing a tourist experience, considerations such as litter, pollution, and the use of non-organic materials, and also over tourism must be made. As was already mentioned, local communities gain from this kind of tourism also because participating in the decision-making process for tourism development guarantees that they are protected from inflation, that their culture is preserved, and that they gain from the revenue sources that tourism brings to the area. It can support the region's growth and help it maintain its position as a safe destination. It follows that this starts a beneficial loop that benefits everyone involved. It goes without saying that the tourism industry must continue to grow.

Over- tourism, which happens when a lot of people visit one place at once and want more rooms and activities, has affected several regions. Due to the redirection of natural areas and resources for visitors,

indigenous species suffer and there is competition for resources among residents. Therefore, sustainable tourism contributes to breaking this cycle, which is essential for the industry's growth to continue and flourish. The United Nations has declared 2017 the year of sustainable tourism for development, indicating the growing popularity of sustainable travel. The advantages of reduced tourism are starting to become clear as the coronavirus delays travel.

1.4 Financial performance of tourism sector

Financial performance demonstrates how well and efficiently businesses utilise their resources in relation to their goals. The financial status of the companies is shown via financial performance analysis. The businesses assess this data and make decisions that will affect their future. In analyzing financial performance, financial ratios are commonly utilized. Financial ratios are calculated by dividing the data in the companies' financial accounts by three. The indications of liquidity, financial structure, activity, and profitability can all be combined using these measures.

Current ratio, quick ratio, cash ratio, debt ratio, total debt/common equity ratio, net margin, return on equity, interest coverage ratio, total asset turnover rate, inventory turnover rate, and receivables turnover rate are the most often used financial ratios in the literature (Karadeniz et al., 2016).

Current ratio, quick ratio, debt ratio, cash ratio, total debt/common equity ratio, net margin, return on equity, interest coverage ratio, total asset turnover rate, inventory turnover rate, and receivables turnover rate are the most often used financial ratios in the literature (Karadeniz et al., 2016).

Thus, assessing the financial performance of tourism businesses will enlighten these stakeholders and demonstrate the soundness of current and upcoming investments.

Because it would enhance the chance to attract tourist markets, promote tourism growth leading to the development of auxiliary industries, promote socio-economic development of the destination communities, and help reduce poverty, competitiveness is just seen as a driving force and development aim for tourism destinations.

Seven firms located in Turkey listed in the BIST Tourism sector between 2005 and 2012 were subject to an evaluation of their financial performance by Ergül (2014). The MCDM approaches TOPSIS and ELECTRE-III were applied for this aim. It was mentioned that TOPSIS and ELECTRE are in close proximity to one another. It was discovered that the firms MAALT, NETTUR, and PKENT performed better than other companies throughout the evaluation period. Ecer and Günay (2014) used GRA (Grey Relation Analysis) to examine the financial results of nine tourist businesses registered in BIST from 2008 to 2012. Zçelik and Kandemir (2015) used TOPSIS to assess the financial results of travel businesses traded on BIST between 2010 and 2014. Liquidity, leverage, profitability, and operating rates were employed as benchmarks by the writers. Yakut et al. (2015) examined nine firms listed in BIST between 2009 and 2013 using DEA to determine how effective they were (Data Envelopment Analysis). Only three of these businesses, it was determined, had consistently successful performance across all years. Using GRA, Karadeniz et al. (2016) looked at the financial results of the BIST tourist sub-sectors. The study made use of liquidity, financial structure, asset usage, and profitability ratios. The financial

framework is the most crucial of these. Additionally, it was said that of the banking sector's sub-sectors, travel agencies were the most prosperous. Using TOPSIS, Zçelik and Kandemir (2015) assessed the financial performance of travel businesses traded on BIST between 2010 and 2014. The writers utilized operating rates, profitability, liquidity, and leverage as criterion. Yakut et al. (2015) examined the effectiveness of nine businesses via DEA listed in BIST between 2009 and 2013. (Data Envelopment Analysis). Only three of these businesses were found to have consistently performed at their peak levels over all years. Karadeniz et al. (2016) used GRA to analyze the financial results of the BIST tourist sub-sectors. In terms of operational capital management and profitability, Kendirli and Ankaya (2016) assessed tourist businesses sold between 2010 and 2014. Working capital management and asset profitability were shown to be positively and significantly correlated, according to the findings. The possibility of insolvency for the tourist industry was looked at by Karaca and Ren (2017).

The authors used the financial statement data to analyze the tourist businesses traded on BIST between 2009 and 2016 using the Altman Z Model. They said that, despite their being no appreciable decline in stock market prices, the possibility of insolvency for tourism businesses rose, particularly following the aircraft incident with Russia. Using GRA, Karkacer and Yazgan (2017) assessed the financial results of eleven tourist businesses registered in BIST in 2015.

Using TOPSIS, Erdoan and Yamaldinova (2018) assessed the financial results of thirteen tourist businesses registered in BIST between 2011 and 2015. According to the writers, the firms' financial performance was erratic throughout this time.

1.5 Impact of CSR and sustainability in tourism sector – a literature review

A rising number of studies (Font & Lynes, 2018; Hughes & Scheyvens, 2016; Martinez et al., 2013; Moneva et al., 2019) have looked at CSR practices in the H&T industry. In the tourist business, for instance, Horng et al. (2018) developed an evaluation methodology to evaluate CSR activity across five dimensions: economics, environment, society, culture, and consequence. Similarly, a measurement scale was created by Martinez et al. (2013), Fatma et al. (2016), and Suarez-Cebador et al. (2018) to evaluate the implementation of CSR activities in environmental, social, and economic domains in the H&T business. Matev and Assenova (2012) empirically described the setting of the application of the CSR principles and established the state of CSR concerns in the Bulgarian hotel industry. Recent research by (Moneva et al., 2019) on the relationship between corporate environmental, social, and governance (CSR) performance and financial success in the tourist sector found no evidence of a significant effect. Additionally, a sizable number of articles (de Grosbois, 2012; Font et al., 2012; Guix et al., 2018, 2019; Kang & Atkinson, 2021 ;Medrado & Jackson, 2016) examined the reporting of CSR practice in the H&T sector. In another area of study, the H&T industry setting, SerraCantallops et al. (2018) investigated the relationship between CSR and consumer behavior, staff attitudes, and business financial success. 4 In the Vietnamese hotel business, for instance, Luu (2017) investigated the impact of CSR on organizational civic behavior towards the environment among workers. Similar to this, Wong and Gao (2014) examined how CSR affected workers' organizational engagement in the Chinese H&T

industry. Kucukusta et al. (2013) looked at tourists' opinions of Hong Kong's hotels' CSR programs. Moreover, Tamajon & Font (2013) looked into the CSR practices and motivations of small and medium-sized tourist businesses and examined if these practices and motivations were related to other business traits as size, ownership, age, clientele, and certifications. In their study, Liu and al. (2020) examined if and how CSR affects patronage in the Chinese hotel sector. The aforementioned studies show that whereas past literature has mostly investigated CSR concerns in the H&T at the business level, there appears to be a dearth of studies that particularly look at the impact of corporate CSR performance on the growth of the tourist industry.

The tourist sector must develop tourism in a way that simultaneously demonstrates good values for both society and companies. Only if businesses are ready to accept social responsibility for their activities and arrange those duties to create a competitive advantage can this be effective (Fifka, 2017). In light of this, corporate social responsibility (CSR) is a crucial aspect of the tourist sector. When it comes to corporate operations, CSR is becoming increasingly important. In the 1950s, there were only 25 million foreign tourists visiting the world; by the end of 2019, that number had risen to 1.5 billion, according to the United Nations World Tourism Organization (UNWTO, 2020).

Following the UN's Earth Summit in Rio de Janeiro in 1992, when environmental protection measures received top priority, the demand for CSR in the tourist industry grew more urgent (United Nations Conference on Environment and Development, 1992). The summit aimed to coordinate the agenda for global economic development with environmental protection (Agenda21, n.d.). The developing treaty required nations to protect tropical rainforests, endangered plant and animal species, and pollutant emissions such as carbon dioxide and other greenhouse gases, as well as to clean up and conserve the environment (including the atmosphere, climate, landforms, hydrosphere, and oceans). Additionally, it put pressure on companies to take a more active approach to preserving the social and ecological environments of the nations where it conducts business. Furthermore, CSR implementation in the tourist industry complies with UNWTO, World Travel and Tourism Council, and Green Hotels Association rules (Tsai et al., 2012). The UNWTO (2018) defines CSR as the extralegal and extraeconomical activity used by tourist businesses to support their argument for being a successful enterprise.

Community relations, product quality, environmental concerns, and employee relations are the four categories into which CSR efforts in the tourist industry are divided (Holcomb et al., 2007) ; (Levy & Park, 2011).

In order to address issues that directly impact a particular cultural group, CSR of community relations is contextualized and localized, taking into account their ideas and values (Kang et al., 2016) ; (Luo et al., 2019). Tourism businesses might, for instance, utilize CSR to control the number of visitors by running visitor awareness programs (Karlsson & Dolnicar, 2015) ; (Appiah, 2019), ensuring that visitors' conduct is consistent with that of the locals and preserving the connection.

As a workers sector, tourism relies heavily on employee relations CSR since it affects worker productivity. Employees are a significant stakeholder in CSR in tourism since they generate and provide services to visitors, according to (Supanti et al., 2015). According to studies (Youn et al., 2018) ; (Appiah

,2019), workers in the tourism and hospitality industries in companies that practice CSR are more happy, dedicated, and eager to put up more effort to advance the company's goals (Islam et al.,2016).

According to (Kucukusta et al., 2013), environmental activities aimed at reducing the negative environmental and social impacts of tourism can occasionally result in lower operational costs, making them appealing to tourism and hospitality businesses. These activities also support and sustain the environments, societies, and cultures that attract tourists.

CSR aims to raise the standard of the goods and services provided to tourists. Tourism firms are thriving in these settings since tourists are known to appreciate clean, high-quality places with less pollution. Since clients are the lifeblood of every business, this involves concerns with meeting international requirements for clean drinking water, excellent air, adequate roads, and safe food to draw visitors (Farrington et al., 2017). As a result, CSR directed at products (Ghaderi et al., 2019) will result in higher sales since customer's value high-quality goods (Lee, 2008).

The literature review demonstrated the impact of CSR and sustainability on reputation, customer satisfaction, employee engagement, and financial outcomes within the tourism sector. This chapter serves as a foundation for the subsequent chapters, offering valuable insights for understanding the role of CSR and sustainability in the tourism industry.

2. Methodology

This chapter covers the main research question, assumptions, and objectives of our study. We will also provide an overview of the data collection methods, including interview guidelines and surveys through questionnaires. Additionally, we will define the model and variables used in our research. Lastly, we will discuss the data analysis methods and instruments employed. This chapter lays the groundwork for our study, outlining the key components of our research methodology.

The research intends to assess and compare the level of awareness about CSR and the relevance of sustainability impacts in the tourism sector, especially in the hotel sector and travel agencies, from the perspectives of management, workers, and the community in Portugal and Tunisia. In order to achieve the fixed goal, the research work will be divided into two parts: theoretical and empirical.

The theoretical part starts by defining the problem statement that is to know if the CSR and Sustainability ensure the success of the tourism industry. As a means of achieving this, a main research question is set: "CSR and Sustainability contribute positively to tourism financial performance". Then an evaluation of the literature review is fundamental, an analysis of the past studies has to be done in order to provide the researcher with a substantial information.

Afterwards, some hypotheses are created: "The CSR impact the tourism financial performance", "The sustainability impact the tourism financial performance" and "The CSR correlate with sustainability". The empirical part consists of the research design, with the aim of implementing the research and testing the hypothesis, then a data collection is fundamental: some primary and secondary data has to be collected.

The primary data will be collected via online using a qualitative method such as survey by questionnaire and via phone using interviews to managers and employees in tourism companies like travel agencies and hotels. The quantitative data will be collected using national and regional statistical reports such as "the national tourism office of Tunisia (ONTT)", "the Instituto Nacional de Estadística", "tourismo de Portugal" and some others.

After that, a data analysis is crucial, the data has to be examined and analysed in order to compare the degree of awareness about CSR and the relevance of sustainability impacts in the tourism sector, namely in the hospitality sector and travel companies in both countries: Portugal and Tunisia. Finally, results and obtained findings will be presented.

2.1 Main research question and assumptions and objectives of the research

From the perspectives of management, staff, and the community in Portugal and Tunisia, this study aims to compare and further understand the degree of awareness of Corporate Social Responsibility (CSR) and the relevance of sustainability impacts in the tourism sector, particularly in hotels and travel agencies. The objective is to thoroughly examine existing CSR and sustainability knowledge, attitudes, and practices in both nations in order to spot areas for development and improvement. Researchers will look into themes such as CSR initiatives and policies used by the tourist industry, employee awareness and training, involvement of the local community, and difficulties in implementing more sustainable practices. In order to promote more responsible and sustainable tourism development in these regions, the study's findings will evaluate the differences and similarities between the two nations, highlighting best practices and areas that require special attention.

In order to do the work, the following key research question is posed: "How do CSR and sustainability affect the financial performance of the tourism industry?"

Then, the following hypotheses were proposed so that they can be tested.

Hypothesis 1 (H1). CSR impacts positively tourism's financial performance.

Hypothesis 2 (H2). Sustainability impacts positively tourism's financial performance.

Hypothesis 3 (H3). CSR correlates with sustainability.

2.2 Model and Variables Definition

While sustainability includes measures to ensure the environmental, social, and economic well-being of both current and future generations, CSR refers to a company's commitment to moral and responsible business practices. These elements work together to create an essential foundation for comprehending how businesses can have a good impact on people and the environment without sacrificing their long-term sustainability.

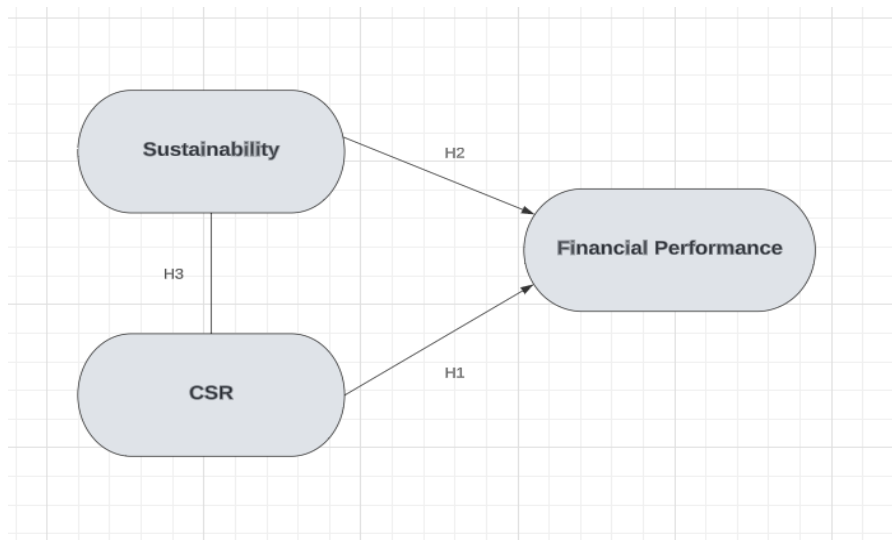


Figure 1 Model of analysis

Note This figure demonstrates the model that explores the connections between corporate social responsibility (CSR), sustainability, and the financial success of the tourism industry. It investigates three theories: H1: CSR enhances the financial performance of tourism. H2: Sustainability has a favorable financial impact on the tourism industry. H3: There is a link between CSR and sustainability. The model seeks to determine whether there is a relationship between these two crucial variables and how CSR and sustainability practices can impact the financial viability of the tourism industry.

In this study two samples are used in order to reach the objectives set in the research:

The first sample of data was gathered through telephone interviews with a hotel manager, specifically focusing on the monthly electricity consumption and the hotel's monthly occupancy rate.

The second sample will be used for the questionnaire that is about the engagement of CSR practices in companies like hotels, tour operators and Travelers.

With a non-proportional quota sampling, participants are chosen based on specified criteria, such as age, gender, occupation, etc. A sample that accurately represents the target population, consisting of hotels, tour operators, and travelers

According to the hotels, 10 of them in Tunisia and 10 of them in Portugal have been selected, the same process has for the Tour operators.

Some of the key characteristics are present in the sample including things like category, location, CSR commitment, etc. These essential qualities are included in the sample even if their distribution in the population is uneven by using non-proportional quota sampling.

According to the travelers, the questionnaire is distributed to a large number of individuals, but only 10 of the responses are chosen. This is done to ensure consistency with the 10 responses gathered from other questionnaires.

This sample of data was randomly collected by aggregating responses from questionnaires administered in both Tunisia and Portugal, where participants provided information regarding employee working conditions and the corresponding hotel occupancy rates.

2.3 Data collection methods – description of interview guidelines and the survey by questionnaire

As quantitative methods may produce exact measurements, statistical analysis, and generalizable results, they are chosen for testing hypotheses in research. They improve reliability and validity by enabling objective data collecting, statistical analysis, and study replication. These techniques make it easier to analyze huge data sets and allow academics to make insightful decisions based on facts.

The quantitative method as the phone interview is used to collect data about the monthly electricity LED consumption of a certain hotel and its occupancy rate in each month during that period in order to test the second assumption which is: “(H2). Sustainability impacts positively tourism’s financial performance”.

In the beginning, the two variables wanted were “The electricity LED consumption per month “ and the “Hotel Revenue” but most of the hotels didn’t want to report their incomes that is the reason why instead of “Hotel revenue”, “Occupancy rate per month “ is provided.

The financial success of hotels is thought to be significantly influenced by hotel occupancy. It serves as a key factor in strategic and operational choices since it represents demand, cost-effectiveness, and resource efficiency. It is considered one of the important KPIs used in the hotel industry.

The Guideline for the phone interview is as follow:

- 1) Identifying the interview's objectives: Establishing the precise goals for data collection and linear regression analysis.
- 2) Create a semi-structured interview guide: Create a document with specific inquiries about the hotel's monthly occupancy rate and LED electricity use.
- 3) Participants' identification: Find the appropriate people who can provide the needed information.
- 4) Plan the phone call interview: Establish a time that works for all parties involved.

- 5) Introduce the interview and describe its purpose: Briefly describe the study and reassure participants that their data is secure.
- 6) Asking specific questions: Use the interview guide to ask specific questions about the relevant factors.
- 7) Being attentive and taking thorough notes: Pay close attention to the responses and make note of any significant information.
- 8) Thank the participants and confirm the data gathered: Thank the participants and request their confirmation of the data to ensure its accuracy.
- 9) Organize and record the collected data: arranging the data in the right format and properly registering it.
- 10) Getting the data ready for linear regression analysis: Ensure that the data are suitable for use in any future statistical analysis.

The questionnaire survey is considered both qualitative and quantitative, some part of it is qualitative because it is being conducted to determine how actively a hotel is participating in corporate social responsibility (CSR). The goal of this assessment is to determine whether the hotel incorporates programs that promote responsible waste management, energy efficiency, employee well-being, and environmental conservation. It will be possible to judge whether the hotel exhibits a strong commitment to CSR and is a part of a sustainable and ethical approach to its activity by assessing these factors.

It is quantitative because it contains close-ended questions like multiple choice questions.

In this study, the survey by questionnaire is also used to test the hypothesis set in the first part of the research especially the “(H1). CSR impacts positively tourism’s financial performance” And “(H3). CSR correlates with sustainability “.

2.4 Data analysis methods and Instruments

In order to test the hypotheses, set forth in the objectives, several statistical methods were employed. Firstly, Simple Linear Regression was utilized to examine the relationship between the variables of interest.

In order to model the relationship between the hotel occupancy rate (dependent variable) and employee working conditions (independent variable), the variables need to be set as Y and X.

Formula:

$$Y = a + b.X$$

$$\text{Hotel occupancy rate} = a + b * \text{Working conditions of employees}$$

This method allowed for the estimation of a linear equation that best represented the association between the variables. Additionally, Correlation analysis was employed to assess the strength and direction of the relationship between the variables.

To provide a comprehensive description and comparison of the data collected through the questionnaire, descriptive statistics were employed. These statistical measures, including measures of central tendency such as mean and measures of variability such as standard deviation, were used to summarize and present the characteristics of the collected data. Descriptive statistics facilitated the understanding of the distribution and key features of the variables under investigation.

Data was processed and analyzed with spreadsheet program in order to perform the required descriptive statistics on the received questionnaire responses. The main tool for data management and computation was Microsoft Excel. The systematic study and interpretation of the questionnaire data made possible by the use of Excel as a tool made it possible to conduct a thorough analysis of the variables being studied. The study was able to gain useful insights from the descriptive statistics by utilizing Excel's features, which allowed for a deeper comprehension of the traits and trends in the obtained data.

To sum up, this chapter establishes the framework for the investigation. It presents the primary study topic, goals, and methods, highlighting the significance of evaluating sustainability and corporate social responsibility in Portugal's and Tunisia's tourist industries. Data collection procedures were described, the model and variables that were employed, and the significance of quantitative analysis. The structure for the study's empirical phase, where the findings will be discussed, is provided in this chapter.

3.Characterization of tourism sector in Tunisia and Portugal

This chapter focuses on the characterization of the tourism sector in Tunisia and Portugal. It provides an analysis of the key features, trends, and contributions of the tourism industry in each country. Furthermore, the chapter explores the similarities and differences between the two sectors, offering insights into factors that may influence their performance and competitiveness. This analysis will contribute to a deeper understanding of the tourism landscape in Tunisia and Portugal, facilitating informed decision-making and strategic planning for sustainable tourism development.

3.1 Tourism sector in Tunisia

The generation of jobs, the balance of payments, and the polarization of investment are all impacted by the tourist industry in Tunisia. Accordingly, it contributes to GDP ranging from 7% to 14%, depending on the source. Because fewer people are traveling there, the myriad political, security, and health concerns, notably the COVID-19 situation, have further undermined the destination. The effects are severe on multiple levels, including the loss of many jobs, the deteriorating hotels, and the debt incurred by developers. Despite all of its issues, the present COVID-19 crisis has hastened the industry's paradigm transition and is a crucial time to reevaluate all previous strategies. In fact, it is assumed that a new form of tourism would develop in Tunisia following COVID as it does in all other places.

3.1.1 Tunisian tourism: a mass seaside tourism

The Tunisian state has been actively involved since the late 1950s, acting as an investor and manager of early tourist ventures. The first state-owned hotels were built by the Société Hôtelière du Tourisme Tunisien, which was established in 1959, and the first hotel managers were trained by it. The Tunisian State established the required institutions to develop tourist areas that will subsequently host hotel projects to be carried out by private developers in the early 1970s in order to meet the demand for seaside tourist beds in Europe. These institutions included the Tunisian National Tourism Office in 1971 and the Tourist Land Agency in 1973. Fordist tourism's notion of zoning aids in rationalizing the use of land and the development of infrastructure in places created to cater to the needs of visitors from Western Europe, which at the time was a consumer society. In actuality, a goal of 1.5 million admissions and 105,000 beds was set for 1985. The sites for these zones were decided upon by the Tunisian government and included Tunis North, Tunis South, Hammamet-Nabeul, Sousse North, Skanes Monastir, Djerba, and Zarzis.

At that time, a tourist destination's success was heavily dependent on the inspirations provided by tour guides and the current trends, such as the family seashore offering. In order to do this, these wholesaling organizations, which maintained high-capacity hotels, sometimes constructed of pre-built materials, have the authority to standardize lodging for tourists across the Mediterranean basin. Midway through the 1970s, efforts by proponents of the Persian Gulf to invest their oil wealth in lucrative industries like real estate and tourism coincided with the Tunisian government's ambition to broaden the beach tourism offer, which is still dominated by conventional hotels. This environment encouraged the construction of El Kantaoui, Tunisia's first integrated station. 13,600 hotel and residential beds may be found at El Kantaoui's integrated resort. In contrast to the coastline design of hotel chains from the previous era, it was meant to be an innovation in the growth of tourism. Following the El Kantaoui experiment was another "integrated" station, Montazah-Tabarka, chosen in September 1981. Because Tabarka is

situated on a former fishing harbor that has been renovated and turned into a leisure area with a golf course as a secondary use, it is not a "ex nihilo" resort like El Kantaoui. On its 90 hectares, there are 5,500 hotel and residential beds. In 1971, there were 41,225 hotel rooms in Tunisia; by 1981, there were 75,847; and by 1990, there were 116,534. This consistent expansion in the tourism sector could be explained by the profitability of hotels that have previously been built. In the late 1980s, hotel developers began advising the Tunisian government to invest in the most profitable tourist destinations, particularly Hammamet.

The « Société d'Études et de Développement de Hammamet-Sud » is being promoted in 1990 in preparation for the construction of the third station south of the Hammamet region. In the summer of 1996, the station opened for business. Four and five-star hotels make up the majority of the accommodations. The project's goal is to build a tourist town with 25,000 beds on 277 hectares, a medina with 800 beds, a recreation area, and a marina. It is eventually given the name "Yasmine-Hammamet." Between 1996 and 2006, Tunisia's number of hotel rooms increased by at least one third, with at least a third of those beds being accounted for by the Yasmine-Hammamet resort. The number of hotel rooms in Tunisia grew from 169,945 to 231,838 during these two dates (ONTT, 1996 and 2006). In light of shifting European demand and intense global competition, Yasmine-Hammamet has so contributed to the depletion of the region's tourist supply. As a result, there is now an imbalance between the supply and demand for tourism in Tunisia (Hellal, 2020).

3.1.2 The crisis in Tunisia's tourism system since the early 2000s

The hotel infrastructure set up along the Tunisian coast is crucial for the promotion of the country's tourism offering. Tunisia is regarded as the closest pure coastal location to Europe despite its rich traditions and sceneries. Tunisia's problem started in 1990 as a result of the country's inability to adjust its mostly hotel and coastal tourist product to the constantly shifting global demand. In reality, tourist destinations and resorts built since the early 1970s were no longer able to satisfy the demand of European visitors looking for tourist destinations with a distinct character and an adherence to sustainable development principles.

Indeed, major tourism hotspots in rivaling nations to Tunisia, such as Majorca and Agadir, started to decrease in the 1990s. Regarding Tunisia, the steady expansion of its hotel supply has gone against the trend of demand. Since the events of September 11, 2001, and the attention of Djerba on April 11, 2002, the Tunisian destination has weakened. This is because tour operators have started to sell off their tourist lists, which has an impact on the quality of services and, as a result, visitor satisfaction and loyalty.

After the Tunisian revolution in late 2010 and early 2011, Tunisia is currently experiencing a serious tourist problem. The rate of admittance and overnight stays decreased as a result of European tour operators' increased hostility against Tunisian accommodations. Tunisia has come to be seen as a "cheap" tourist destination that may be replaced by any location over time and without diversifying its offering. Additionally, this portrayal becomes extremely unfavorable as a result of a number of events, including terrorist attacks, political unrest, and the 14 January 2011 revolution.

Tunisian tourism after COVID-19:

The COVID-19 epidemic has caused a crisis that the Tunisian tourist industry has been aware of since March 2020 on an international scale. Although the health crisis has significantly impacted tourism activities, the balance sheet for 2021 still portends a minor increase in foreign visitor arrivals, which we anticipate will pick up speed by 2023. In reality, there are indications of renewed energy and rather excellent performance in contrast to 2020, with a rise of 2 475 430 in terms of visitor arrivals from 2 million in 2020 to 2 million in 2019, a +23% gain. At the same time, total tourist nights surged to nearly 8 million, a 36.9% rise, and tourism-related profits rose by 12.6% to 2.28 billion dinars (International Trade Administration, 2022).

3.1.3 Types of Tourism in Tunisia:

The old Bey palace, the Bardo, which underwent a thorough renovation and expansion in 2012, is home to the most incredible mosaic museum in the world. A distinctive collection of Roman artifacts is kept in this museum. Spend some time admiring the numerous masterpieces created by Tunisia's mosaic craftsmen, who were among the most celebrated in the Roman world. You can select between the oceanographic museum in Carthage and the musical instrument museum at Ennejma Ezzahra, near Sidi Bou Said, based on your own interests. The contemporary Chemtou Museum in the country's northwest has a wealth of knowledge about Numidia, an ancient native civilization that existed alongside Carthage. Kef's Museum of Popular Art and Traditions is set in a magnificent church from the 18th century. A top-notch archaeological museum with some excellent Roman mosaics may be found at Sousse. The restoration of a Roman villa at El Djem and the museums of Popular Art and Traditions in Sousse, Monastir, and Mahdia are both worthwhile stops. The former Kasbah in Sfax is now a museum devoted to ancient architecture, and the Dar Jallouli Palace is a modest but regal 17th-century residence where you can find lovely items that previously adorned the houses of affluent families.

Universal heritage:

Carthage, Dougga, El Djem, Kerkouane, and the medinas of Tunis, Kairouan, and Sousse are among the seven locations and structures that are UNESCO World Heritage Sites because of their cultural significance. Turkish commanders, Italian artisans, and Andalusian refugees have all made their imprint. Because of this, the minarets in Testour are reminiscent of Spanish architecture, the Ottoman themes on the pottery in Kairouan, and the Italian-inspired marble carvings on the Beys' tombs in Tunis. Similar to that, the "stambali" musical genre was created by freed African slaves. The gastronomy likewise reflects this cultural diversity, with Berber, Andalusian, Jewish, and Italian roots.

Contemporary culture:

New European architectural patterns began to appear in Tunisia's towns and cities around the turn of the 20th century. The Tunis School, a contemporary school of Tunisian painting, was established in the 1940s. The Dream City Biennale frequently include photography, plastic arts, performances, and installations in art galleries and public places. A Pan-African festival launched in 1966 celebrates modern dance, music, and film that explores new ground, as does Tunisian theater, which dates back to the 1910s.

Unmissable sites:

In 814 BC, the Phoenician Queen Elissa established Carthage. The Carthaginians, sometimes known as the Punics, were longtime Greek adversaries who ruled a network of commercial outposts in the Mediterranean from Sicily to Spain. When the city was destroyed by the Romans in 146 BC, it was later rebuilt, and it became the capital of the prosperous province of Africa. Roman remains such as the Basilica of Damous El Karita, which was the biggest in Africa, and the Baths of Antoninus, whose main room was 30 meters tall and whose cisterns had a capacity of 60,000m³, demonstrate the city's luxury.

Thalassotherapy in Tunisia:

Since 1994, Tunisia has been developing its knowledge in this area and has become one of the top travel destinations for thalassotherapy. Everything is carried out in line with best professional procedures, including protocol observance, water purity, and medical supervision. With a few extra flourishes, like sunlight, smiles, and the native Tunisian hospitality.

Golf in Tunisia:

There are 10 sizable golf courses with various topographies, from the Tabarka woodlands to the Tozeur palm grove. All of these well-designed, player-adaptable courses feature cozy, well-equipped clubhouses and are located in tourist destinations with a variety of lodging options and other recreational pursuits.

Ecological tourism:

Tunisia's natural richness and efforts to preserve the environment have made it a popular destination for ecotourism. For those who care about the environment and want to discover pristine habitats with the least amount of negative influence on the environment, the nation provides exceptional chances. Several national parks, including Ichkeul and Boukornine, are located in Tunisia and provide breathtaking vistas, a variety of species, and trekking possibilities. The promotion of organic farming, the use of renewable energy sources in lodging, and support for neighborhood projects are all examples of measures that contribute to the growth of sustainable tourism.

Alternative tourism:

Recent years have seen a rapid expansion of this new kind of tourist activity, notably in the sector of lodging. The trend has benefited from efforts to diversify the tourist offering in response to changing consumer demands for experiences close to nature, authenticity, and adventure. Greater focus has been placed on the environmental conditions in the regions, tourism destinations, and travel routes, which has improved and beautified the environment and enhanced the natural and cultural legacy of the locations.

3.1.4. Tunisian Tourism in numbers

Tunisia offers 15 distinct tourist areas, each with its unique appeal. From the vibrant capital of Tunis and its historic Medina to the ancient ruins of Carthage on the coast, to the picturesque town of Bizerte, the coastal resorts of Hammamet-Nabeul and Yasmine Hammamet, the mountainous beauty of Tabarka and Aïn Drahem, and the historical charm of Sousse-Port El Kantaoui and Monastir. Further east, you can explore the tranquil town of Mahdia, the historical significance of Kairouan and Sbeitla-Kasserine, and the island paradise of Djerba-Zarzis. Then, experience the vibrant culture of Sfax-Les îles Kerkennah, the mystique of the oases, and the grandeur of the Sahara desert in Le Grand Sud. These diverse areas cater to a wide range of interests and make Tunisia an exciting destination for all types of travelers.

The thriving tourism sector in Tunisia is underpinned by a vital network of service providers. Travelers can depend on a range of options for getting across the country, such as railroads and public transportation like the Metro, which provide easy and convenient travel. Tour companies like as "Didon Tours," "Tarek Saidi" firm, and "Taxi2Airport Tunis" provide professional advice and customized itineraries for individuals looking for guided experiences and excursions. In addition, effective and comfortable transfers are guaranteed by the taxi and shuttle services offered by businesses like "Auto Go LLC" and "Quicktransfert Tunis". Tunisia completes the vacation experience by offering a variety of lodging and food alternatives, with several hotels and eateries offering top-notch services to meet the various needs of visitors.

Throughout its main locations, Tunisia has a wide variety of hotels. Travelers can find opulent alternatives in Tunis, like the Carthage Thalasso Resort and The Residence Tunis. Sousse is home to locations like as El Mouradi Palace and Concorde Green Park Palace. Meanwhile, visitors can stay at the Golden Tulip Taj Sultan Resort or Alhambra Thalasso in the charming village of Hammamet. Options like Djerba Castille and Caribbean World Thalasso Djerba are available to guests on the island of Djerba. Les Oliviers Palace and Plaza Hotel Sfax are two places to stay for those who want to explore Sfax. El Mouradi Mahdia and Mahdia Palace & Thalasso are located in Mahdia, while the Andalucia Beach Hotel & Residence is located in Bizerte. Alassio Hotel & Thalasso and Royal Thalassa Monastir are presented by Monastir.

Tunisia has a wide range of reliable tour operators. A couple of noteworthy instances are "Saharansky," which specializes in desert exploration and adventures, and "Didon Tours," which is renowned for its carefully planned itineraries. For individuals looking for well-planned and unforgettable trips in this historically significant and culturally rich location, "Tunisia Tours Pro" and "Linda Travel" are also dependable choices. Whether you're interested in historical monuments, desert safaris, or cultural encounters, these tour operators can assist you in exploring the finest that Tunisia has to offer.

A number of trustworthy travel agencies are available in Tunisia to help tourists arrange their trips. Among these, "Eden Tours" and "Traveltodo" are well-known for providing their customers with hassle-free and delightful travel experiences. "Tunisie Booking" is a well-liked option for tourists wishing to experience the variety of Tunisia's attractions because it provides a broad range of booking and travel alternatives. Furthermore, "Promohotel" and "Taha Voyages" offer helpful support while planning travel,

whether it is for business or pleasure. With these travel companies at your disposal, you can anticipate an enjoyable and well-planned trip to Tunisia that is catered to your tastes and passions.

In the domestic tourism sector, a noticeable decline in the total number of domestic trips is observed, dropping from 6,436,907 in 2017 to 3,160,462 in 2020, with no data available for 2021 at the moment. A similar trend is seen in the number of overnight visitors, which decreased from 6,314,724 in 2017 to 3,081,937 in 2020 before showing a slight recovery to 4,606,929 in 2021. Unfortunately, information regarding same-day visitors or excursionists is not included. On the international front, the data indicates fluctuations in total international arrivals, with a significant drop to 5,899,888 overnight visitors in 2020 from 30,018,511 in 2019. Key inbound tourism markets, such as Germany, Spain, France, and the United Kingdom, have played pivotal roles. The table also reveals variations in the number of nights spent in different types of accommodations, including hotels, other collective establishments, and unspecified accommodations, with a total of 230,903 nights in 2020. This data provides a detailed glimpse into the evolving tourism landscape in Tunisia over the specified years.

3.2. Tourism sector in Portugal

Portugal is a nation renowned for its rich cultural heritage, stunning natural landscapes, and diverse historical attractions, making it a captivating destination for a wide range of tourism experiences.

Nature Tourism - Portugal is home to several natural landscapes, including mountain ranges, parks, and the archipelagos of the Azores and Madeira. Hiking and other outdoor pursuits are popular in the Peneda-Gerês National Park and the Montesinho Natural Park in the north and the Douro Valley, a UNESCO World Heritage site. Nature enthusiasts could visit the Azores, which are renowned for their volcanic scenery, and Madeira, which has lush woods and levadas (irrigation systems).

Health and Wellness Tourism - There are several spa towns and health retreats in Portugal where tourists may unwind and revitalize. Thermal springs with medicinal qualities include those at Caldas da Rainha and Vidago. Coastal communities like Cascais and Estoril also provide opulent wellness resorts and spa amenities.

Coastal Tourism - There are gorgeous beaches, craggy cliffs, and charming fishing villages along Portugal's 1,793 km of coastline. The Algarve region of southern Portugal is especially well-known for its beautiful beaches, while the western coast, which includes places like Cascais and Nazaré, draws surfers and water sport aficionados (Axel Bugge, 2018).

Adventure Tourism - Many destinations provide chances for hiking, mountain biking, rock climbing, and canyoning, attracting outdoor enthusiasts who often journey to the Serra da Estrela Mountain range and the neighboring Arrábida Natural Park (Portugal Nature Trails, 2022).

Cultural Tourism - Ancient castles, palaces, and cathedrals may be explored by visitors, including the Tower of Belém in Lisbon or the Castle of So Jorge. In addition, lively cultural scenes including theaters, art galleries, and music festivals can be found in places like Lisbon, Porto, and Évora.

Wine and Gastronomy Tourism - Recent years have seen a rise in wine tourism. The world-famous Port wine's birthplace, the Douro Valley, has picturesque vineyards and wine tastings. The wine-making districts of Alentejo and Vinho Verde are also well-known. Another draw for foodies is the various tastes and fresh seafood of Portuguese cuisine.

Historical Tourism - The past of the nation may be seen in historic towns like Évora, which is noted for its Roman remains, and Sintra, which is home to fantasy palaces. For history lovers, Coimbra, a town with a university, and Porto's old district are also popular vacation spots.

3.2.2 Portuguese Tourism Region

Portugal is divided into main seven tourism regions: Porto and the North; Centro de Portugal (centre of Portugal); Lisboa Region; Alentejo; Azores Islands and Madeira region. After we describe briefly these regions.

Porto and the North - The starting point for a tour across the region's natural and cultural variety is the World Heritage city of Porto. It is well-known for the Port wine that is exported from this region across the world, as well as for its legacy, which blends both more contemporary structures like the Serralves Museum and Casa da Musica with more historic ones like the Cathedral and the Church of San Francisco. Additionally, it is known for its School of Architecture, which produced winners of the Pritzker Prize including Lázaro Siza Vieira and Eduardo Souto de Moura.

Centro de Portugal - There are granite and Schist Mountains and settlements across the interior of the nation. The tempo of the day is defined by fishing communities and cosmopolitan beaches with water activities. Some of these locations are so crucial to humanity that UNESCO has listed them as global heritage sites. The Alcobaça and Batalha Monasteries, the Christ Convent at Tomar, and Coimbra University all fall under this category. However, there are more distinctive qualities that are definitely worth finding. For instance, the ancient towns and castles that guarded the country's borders. The cities with whitewashed buildings and the schist villages are treasures inside walls, like bidos. The cities where tradition and modernity coexist include Viseu, Guarda, and Castelo Branco, as well as Coimbra, a university town, Leiria, and Aveiro between the Ria and the sea. These cities also include Coimbra, a university town, and Coimbra.

Lisboa Region - Lisbon, the capital of Portugal, serves as the center of a diverse region that satisfies a variety of senses.

Each ancient neighborhood in a metropolis that has been shaped throughout time by several diverse far-off civilizations nevertheless retains a village-like atmosphere. Walk through the Pombaline grid of streets in the Baixa neighborhood, which opens onto the Tagus in Praça do Comércio, and then follow the river to find some of the most beautiful areas of the city: the monumental area of Belém with its World Heritage monuments, the mediaeval quarters, and the most recent contemporary recreation areas, like the Parque das Nações.

Alentejo - Close to the Tagus begin the grasslands that stretch as far as the eye can see. Further south, the scenery merges with the sun, the heat, and a slower pace of life whereas to the north, the pace is determined by the green of the flatlands. Marshlands to the north; endless flatness and wheat fields blowing in the wind; untamed, magnificent beaches just waiting to be discovered; and the huge interior. Cork oaks and olive trees that have withstood the test of time dot the huge countryside. A natural vantage point over the vastness of the Tagus is Santarém. You sometimes come upon a walled town, like Marvo or Monsaraz, or an old dolmen to evoke the romance of the location. Low, whitewashed cottages dot the hillsides; castles conjure up battles and conquests; and the yards and gardens bear evidence to the Arab influences that impacted both the people and the environment.

Algarve - The Portuguese embarked on their epic voyage to discover other peoples and cultures from this location in the 15th century. And the Algarve is where we warmly greet many of our guests. Even the weather is consistently nice and bright. Additionally, there is no scarcity of top-notch beaches. A vast expanse of sandy is surrounded by golden cliffs, practically abandoned islands that define the border between Ria Formosa and the sea, and little coves that are protected by the rocks. You are invited to take lengthy swims and participate in water sports by the ocean, which is blue in all its hues and is generally peaceful and warm.

Azores - The Azores are a country of unparalleled natural beauty that Mother Nature created in the vast blueness of the Atlantic Ocean.

The beaches of soft white sand on the island of Santa Maria, to the east, are enticing, and the grapes that cover the hills like an amphitheatre look like tall steps. The largest island, So Miguel, is alluring with its Sete Cidades and Fogo Lagoons. Geysers, hot thermal waters, volcanic lakes, and the delicious "Cozido das Furnas," which is gently cooked inside the soil, are all manifestations of the earth's strength.

Madeira - The islands of Madeira and Porto Santo are a refuge of natural beauty located in the center of the Atlantic. This archipelago, where two thirds are a protected area and where the largest Laurisilva forest in the world is located, stands out for the unusual colors of the flowers among the blue water and the emerald green foliage. The year-round springtime warmth screams for outdoor activity. You may wander about the island at will, visit the city of Funchal and learn about the legacy connected to the Discoveries, or take a stroll along the network of levadas (irrigation channels). A fresh perspective of the shoreline may be enjoyed during boat cruises.

3.3.3 Portuguese Tourism in numbers

Portugal's tourism sector offers a wide range of transportation choices to meet the various demands of visitors. Buses, trams, and elevators are vital means of public transit that are necessary for seeing Lisbon's sights. Discovering Porto's treasures is made easy for visitors by the city's well-functioning metro system, which connects all of the city's locations flawlessly. If you're a rail enthusiast, Comboios de Portugal (CP), also referred to as CP, connects major cities and charming towns across the country with long-distance and regional rail services.

Convenient and on-demand transportation solutions are offered to travelers by taxis and ride-sharing services like Uber and Bolt. Although cabs are easily accessible, ride-sharing programs offer an additional degree of flexibility.

Hertz, Avis, Europcar, Budget, and other local vehicle rental firms are available in Portugal for those seeking greater independence. They supply a wide fleet of automobiles and have offices in key towns and airports, enabling visitors to explore the nation on their own. Travelers may easily explore Portugal and take in its breathtaking scenery and vibrant culture with these options at their disposal.

Hotels and restaurant services:

Examining Portugal's hospitality and food scene reveals that the nation has a wide variety of upscale restaurants to satisfy even the most discriminating visitor. By concentrating on important locations like Lisbon, Porto, Madeira, the Algarve, and Cascais, it becomes clear that the Portuguese hospitality sector is known for its dedication to quality. There are two particularly notable five-star hotels in Lisbon: the "Hotel Avenida Palace" and the "Bairro Alto Hotel." Booking.com has awarded both of these facilities

outstanding ratings, each with a score of 9.2 out of 10, demonstrating their dedication to giving guests an opulent experience. Tasteful eating alternatives complement these lodgings; 'Cervejaria Ramiro' has received an impressive 4.5 out of 5 ratings on Tripadvisor. The rating of this seafood restaurant in the center of Lisbon attests to its capacity to provide a remarkable gastronomic experience.

Travelers may experience the "InterContinental Porto - Palacio das Cardosas" and "The Yeatman" in Porto, another charming Portuguese city. Booking.com has awarded each of these five-star hotels exceptional scores of 9.3 and 9.4 out of 10, respectively, indicating a dedication to luxury and top-notch service. Furthermore, the Porto restaurant "Cantinho do Avillez" stands out with a 4.5 out of 5 rating on Tripadvisor, demonstrating its skill in the kitchen and commitment to client happiness.

Going on to the magnificent island of Madeira, two five-star establishments that have received ratings of 9.4 and 9.2 out of 10 on Booking.com, "Belmond Reid's Palace" and "Quinta da Casa Branca," respectively, demonstrate a similar commitment to visitor happiness. Upholding these excellent standards, Funchal's "William Restaurant" is a must-visit for anybody looking for outstanding dining experiences, with a stellar 4.5 out of 5 rating on Tripadvisor.

With Booking.com ratings of 9.5 and 9.2 out of 10, respectively, the "Vila Vita Parc Resort & Spa" and the "Pine Cliffs Hotel, a Luxury Collection Resort" are two of the best five-star hotel alternatives in the southern Algarve. The 'Vista Restaurant' in Praia da Rocha, which consistently receives 4.5 stars on Tripadvisor, confirming its standing as a superb dining destination, is the ideal complement to these lodgings. Lastly, the 'Farol Hotel,' a five-star facility with an impressive 9.1 out of 10 rating on Booking.com, is available in the quaint seaside town of Cascais. This hotel demonstrates the area's commitment to delivering comfort and elegance. In addition, 'Grill Four Seasons,' a restaurant located in the center of Cascais, receives a rating of 4.5 stars on Tripadvisor, indicating that it is one of the area's best restaurants. These outstanding accommodations and dining establishments not only enhance the tourist experience in Portugal but also provide witness to the nation's dedication to offering visitors from all over the world first-rate hospitality and delectable cuisine. Portugal has a well-earned reputation as a place for elegance and good gastronomy.

This thorough data collection provides us with important insights into core tourism metrics that illustrate Portugal's inbound and domestic travel trends throughout the five-year period from 2017 to 2021. Upon closer inspection, domestic tourism data clearly documents the entire number of domestic travels, providing insight into the patterns that emerged over this period. In addition, the numbers for overnight guests (tourists) are shown annually, which enables us to identify significant variations.

Portugal Tourism revenues.

Furthermore, the numbers pertaining to overnight visitors (tourists) are displayed annually, enabling us to identify significant variations. While the statistics on the number of nights spent in different types of accommodations hotels and similar establishments, other collective establishments, and private accommodations give us a comprehensive view of traveler preferences and choices, the data on same-day visitors (excursionists) offers a deeper understanding of visitor behavior.

Moving on to foreign arrivals, the collection offers a detailed analysis of overnight guests (tourists) and their home nations. It displays the top markets, which include the Netherlands, Germany, Spain, France, the United Kingdom, and Spain, and it shows how visitor demographics and preferences have changed

over the course of the five years. Additionally, the collection includes a detailed representation of the total number of nights that guests have stayed in various lodging categories, such as hotels and similar facilities, other group establishments, and individual accommodations.

This abundance of information is a vital tool for understanding Portugal's complicated inbound and domestic tourist environment, allowing for a detailed examination of the patterns, trends, and changing dynamics that have had a major impact on the nation's tourism industry over the past five years.

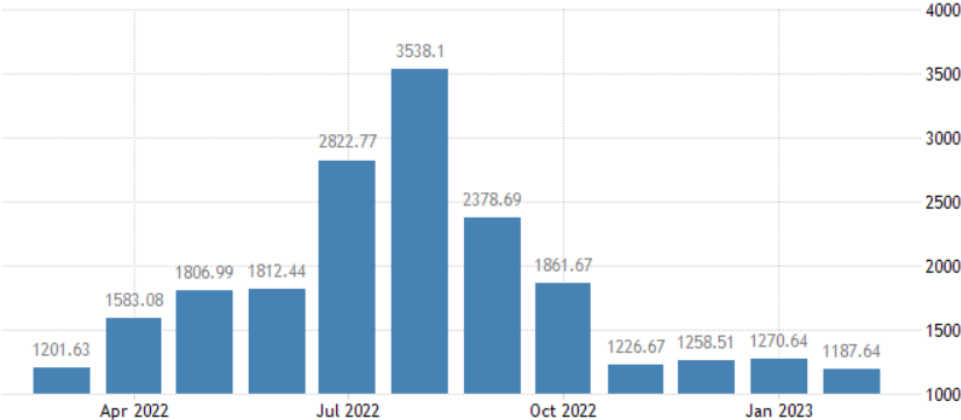


Figure 2 Portugal Tourism Revenues in Portugal

Note. This Figure is a bar chart that shows the expected trends in tourism revenue for Portugal between April 2022 and January 2023 is the graphical depiction that has been supplied. The nine bars that make up this graph each indicate the expected revenue for a different month. The months of April 2022 through January 2023 are shown by the horizontal axis, which represents the timeline. The anticipated tourism earnings, expressed in millions of euros, are displayed on the vertical axis. Notably, October 2022 is when the largest predicted revenue is expected to occur, amounting to a hefty 3,538.1 million euros. On the other hand, April 2022 will bring in the least amount of revenue—1,201.63 million euros. The graph's main finding is that revenues increased gradually between April 2022 and October 2022, then slightly decreased in January 2023.

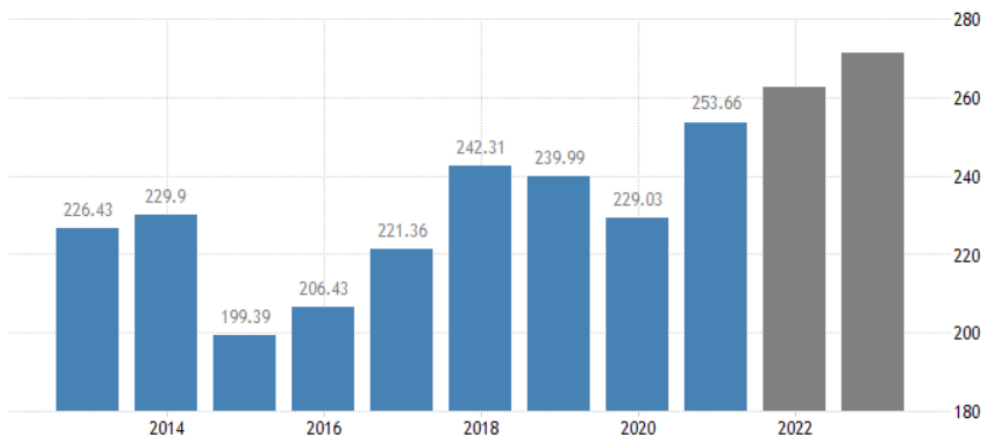


Figure 3 Key Tourism Indicators in Portugal

Note. This Figure is a bar chart that shows Portugal's Key Tourism Indicators for the years 2014–2022. It features nine bars, each of which represents a different year. This graph illustrates the yearly number of visitors to Portugal and shows a steady upward trend from 2014, with a noteworthy dip in 2016. The year 2022 saw the most number of tourists, 253.66 million, while the year 2016 saw the lowest number, 199.39 million. The numbers for the years that followed varied: in 2018, there were 221.36 million tourists, and in 2020, there was a significant rise to 243.21 million tourists. As a result, this graph offers a thorough summary of how Portugal's tourist industry has changed over the course of the last nine years.

3.3 Differences and similarities

A thorough comparative study of Portugal and Tunisia reveals the distinctive features that set these two amazing tourist locations apart. Nestled in North Africa, Tunisia boasts a varied scenery that includes well-preserved Roman antiquities such as the ancient city of Carthage and the Amphitheatre at El Jem, as well as desert landscapes. The country's historical attractiveness is further enhanced by its cultural riches, like as Tunis's Medina, a UNESCO World Heritage site. Coastal towns such as Hammamet and Sousse are adorned with picturesque beaches along the Mediterranean coast, and explorers are drawn interior by the vast sand dunes of the Sahara Desert in the Grand Erg Oriental.

A wide variety of housing alternatives, from all-inclusive resorts to affordable motels and quaint guesthouses, are available as a result of Tunisia's investment in the tourism and leisure sector, particularly in coastal regions and large towns like Tunis and Sousse. After the 2015 terrorist attacks, the nation's tourist industry suffered a setback, but it has since steadily recovered, with traditional source markets like France, Germany, Italy, and the United Kingdom making a comeback.

Travelers can engage in a wide range of activities in Tunisia, such as water sports, cultural discovery, camel rides in the Sahara Desert, and exploring traditional stores in the vibrant medinas.

Conversely, Portugal adorns the Iberian Peninsula in southern Europe with its breathtaking coastline, quaint villages, and a terrain that varies from the golden beaches of the Algarve to the jagged cliffs of the Azores and Madeira Islands. Magnificent museums, Belém Tower, the Monastery of Alcobaça, and

other UNESCO World Heritage sites are only a few examples of Portugal's rich cultural and historical legacy. The nation is also home to historic cities with distinct charms, like as Lisbon, Porto, and Coimbra. Natural beauties abound in Portugal's varied landscapes, which range from the serene Douro Valley to the wild splendor of the Peneda-Gerês National Park.

With a well-developed tourism infrastructure, the country offers a wide range of housing options to suit the tastes of any visitor, including opulent five-star resorts, quaint independent hotels, and comfortable bed-and-breakfasts. Portugal has made significant investments in the travel sector, especially in thriving cities like Lisbon and Porto, demonstrating its dedication to improving the tourist experience. The nation has had a spectacular rise in tourism, with over 27 million foreign tourists in 2019. The United States, the United Kingdom, Spain, France, and Germany are important source markets. From relaxing beach vacations to intensive historical and cultural explorations, wine tasting in the Douro Valley, exhilarating surfing in Nazaré, and beautiful hiking in its national parks, Portugal provides a broad choice of activities to suit all interests.

In conclusion, this chapter has provided a comprehensive characterization of the tourism sectors in Tunisia and Portugal. The analysis revealed key features, trends, and contributions of the tourism industry in each country. By identifying differences and similarities between the sectors, policymakers and stakeholders can gain valuable insights to develop targeted strategies for sustainable tourism development.

4. Results and Analysis

4.1 CSR and Sustainability in the Tunisian and Portuguese Tourism sector

This chapter explores the crucial topics of corporate social responsibility (CSR) and sustainability within the Tunisian and Portuguese tourism sectors. By examining the perspectives of managers, employees, and customers, this chapter provides valuable insights into how CSR and sustainability are perceived and implemented in the industry. The analysis aims to uncover the motivations, strategies, and impact of CSR practices on the overall sustainability of the Tunisian and Portuguese tourism sectors.

4.1.1 Sample characterizations

Regarding the hotels, a sample of twenty hospitality sector respondents is provided, ten of whom are from hotels in Portugal and ten of whom are from hotels in Tunisia. The sample demonstrates a wide range of attributes, such as age, gender, and work titles in addition to hotel types and geographic locations. The sample in Portugal is made up of middle-aged and older hotel managers and staff from 4 to 5-star properties in cities including Sintra, Lisbon, Porto, Faro, the Algarve, and Cascais. Participants in Tunisia range in age from 20 to 50 and represent staff members and hotel managers at 4- to 5-star establishments located in Tunis, Hammamet, Sousse, Tabarka, Mahdia, and Djerba.

This broad sample offers a wealth of information on the viewpoints and experiences of people employed in the hotel business in both nations, representing a variety of roles and geographical areas.

Regarding the travel agencies, a sample of ten respondents from the Portuguese and Tunisian travel agency sectors is offered, respectively. The features of this sample are varied and include things like gender, age, occupation, and the particular travel firms they work with.

The sample consists of 20–40 years old male and female workers from travel companies in Tunisia, including Eden Tour, Jektis Travel, Taha Voyages, Traveltodo, and Tunisie Booking. This range of ages and occupations makes it possible to have a thorough grasp of the personnel of Tunisian travel businesses. The sample in Portugal is likewise diverse, comprising both male and female employees between the ages of 20 and 40 who work for travel companies such as André Tours - Viagens, Look Around Tours, Traveltailors Portugal, Tours de Portugal, and Ecotrilha Portugal Tours. The Portuguese sample's variety provides valuable insights into the workforce of Portuguese travel companies, encompassing a range of age groups and job categories.

These samples offer a useful starting point for comprehending the viewpoints and experiences of people employed by travel agencies in Tunisia and Portugal. The sample's many features provide information about the functions, age distribution, and dynamics of travel companies in each of these nations.

Regarding the travellers, a sample of tourists from Portugal and Tunisia is presented, providing an insight into the many traits of people setting off on travels to discover new places.

Male visitors between the ages of 20 and 35 make up the majority of the sample in Tunisia, indicating a sense of adventure and youth. This group of people embodies the wanderlust and curiosity that define younger travelers, showing a great desire for discovery and novel experiences. The age range of the traveler sample in Portugal is wider, with individuals ranging in age from 16 to 35, both male and female. This variety highlights the many interests of Portuguese tourists, who include both younger people looking for their first travel experiences and older people in their 30s who may be traveling for other reasons.

4.1.2 Descriptive Analysis

From the perspective of managers and employees - In order to analyze the results, it is important to know the number of the managers that answer to each questionnaire.

Regarding to Hotels' questionnaire, for the Portuguese hotels, the obtained results are as follows:

The Biographical and demographic data were obtained,

The purpose of this inquiry 1: "You are ? " is to learn more about the respondent's gender identity.

The question 2: "How old are you?" is a typical demographic inquiry that appears in many surveys. It aims to find out an individual's age.

For the Tunisian hotels, the data were obtained only from three managers between ten people. which means 30%.

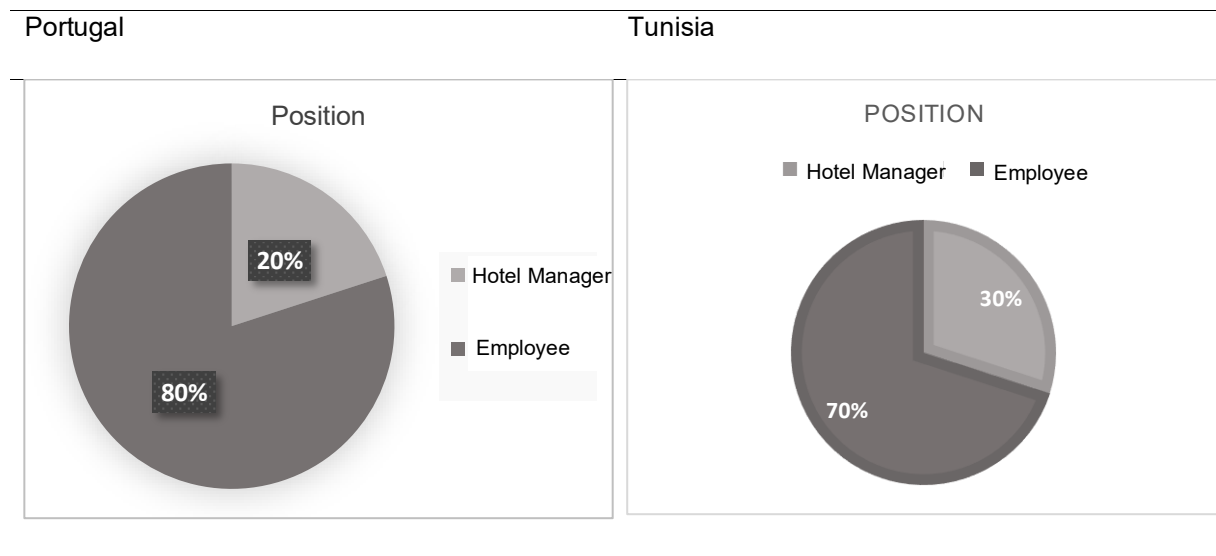


Figure 4 Position held by the respondent

Note. In this figure, according to the respondents' breakdown in the two countries' examined hotels, 20% of respondents in Portuguese sample are hotel managers and 80% are employees, whereas 30% of respondents in Tunisian sample are hotel managers and 70% are employees. The vocational makeup of survey respondents in the hotel business of each nation is highlighted by this distribution, highlighting the significance of taking a variety of viewpoints and experiences into account while assessing the data.

The purpose of the inquiry "What's your hotel position?" is to learn more about the exact position or role that the respondent holds at the hotel.

For the Portuguese hotels, only two managers from 10 people answers. Which means 20%.

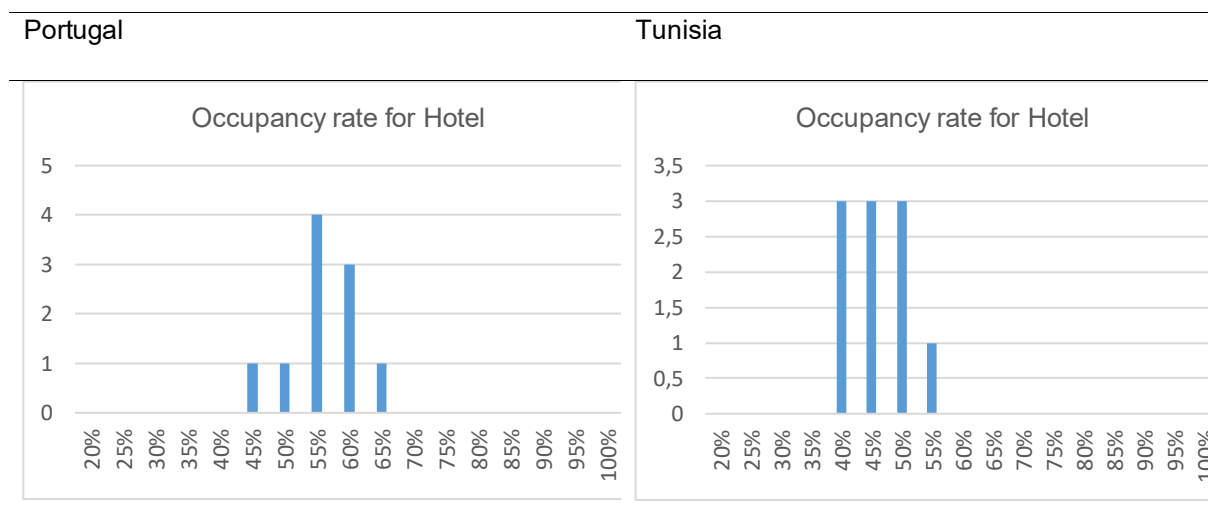


Figure 5 Hotel Occupancy Rate

Note. In this figure, the hotel occupancy rates in Portugal and Tunisia are shown in the data that is provided. Rates in Tunisia range from 40% to 55%, while those in Portugal range from 45% to 65%. This image illustrates the differences in hotel occupancy rates, with Portugal displaying a wider range. Understanding the demand for and performance of hotel accommodations in each nation can be gained by analyzing these rates.

As shown in Table 1, the first question Q1 is regarding the occupancy rate in the hotel, here are the obtained answers.

The goal of the inquiry "What is the average hotel occupancy per year?" is to learn the typical percentage of hotel rooms that are occupied by visitors on a yearly basis.

Table 1 Understanding Of CSR

Q2: What is your understanding of CSR?	
TN	
1	CSR is a way for companies to make a positive contribution to society by acting ethically and responsibly.
2	It is a process of accountability, encouraging companies to communicate openly and honestly about their activities, impacts and progress.
3	CSR is a management approach that integrates social and environmental responsibility into all business decisions and actions, including operations, products and services.
4	It is a transparent and accountable process that encourages companies to communicate openly and honestly about their activities, impacts and progress.
5	CSR is a voluntary initiative by companies to consider the impact of their activities on stakeholders such as employees, customers, suppliers, communities and the environment.
PT	
1	Companies have a responsibility to society for their economic, social and environmental activities
2	CSR is a concept that refers to how companies manage their impacts on society and the environment, taking into account their values and the expectations of their stakeholders.
3	CSR is the set of practices adopted by companies to promote sustainability and social responsibility in all their operations.
4	CSR is the strategy companies use to act ethically and responsibly towards society, generating value not only for their shareholders, but also for the communities in which they operate.

5	CSR is the set of practices adopted by companies to promote sustainability and social responsibility in all their operations.
---	---

Note. In this Table, the results that are displayed capture the different ways that respondents define corporate social responsibility (CSR). One common perspective is that corporate social responsibility (CSR) involves social, economic, and environmental dimensions. It is regarded as a guiding principle for controlling social and environmental effects while adhering to stakeholder expectations and values. CSR is also viewed as a strategic framework to advance social responsibility and sustainability in all aspects of corporate operations. The participants' agreement underscores the complex and diverse aspects of corporate social responsibility (CSR), stressing the moral and ethical importance of CSR for businesses to create wealth for communities and shareholders.

The purpose of the question Q2 shown in Table 3 "What is your understanding of CSR?" shown in the Table 2 is to gauge how well-versed and knowledgeable people are about the idea and its ramifications. This question allows researchers to learn more about how respondents view and understand CSR, which may differ depending on their personal histories, professional experiences, and exposure to CSR-related information.

Table 2 integrates CSR into day to day management

Q3: To what extent do you think your hotel integrates CSR into its day-to-day management?									
Tunisia									
	Total	20-30 years	30-35 years	35-40 years	40-50 years	Ma n	Femal e	Hotel Manager	Employ ee
Tunisia									
Not at all integrated	0 (0%)	0	0	0	0	0	0	0	0
Little integrated	1 (10%)	0	1	0	0	1	0	0	1
Partially integrated	4 (40%)	1	1	2	0	2	2	0	4
Well integrated	5 (50%)	1	0	2	2	4	1	3	2
Very Well integrated	0 (0%)	0	0	0	0	0	0	0	0

Note. The table summarizes responses from a Tunisian hotel survey on CSR integration in day-to-day management, categorized by age, gender, and job roles. Results show 50% perceive "Well integrated" CSR, while 40% find it "Partially integrated." Notably, no respondents rated integration as "Not at all" or "Very Well." Overall, the data suggests a moderate level of CSR integration.

Portugal									
	Total	20-30 years	30-35 years	35-40 years	40-50 years	Ma n	Femal e	Other gender	
Not integrated	0 (0%)	0	0	0	0	0	0	0	0 0 0
Poorly integrated	0 (0%)	0	0	0	0	0	0	0	0 0 0
Partially integrated	3 (30%)	2	0	1	0	3	0	0	0 0 3
Well integrated	5 (50%)	0	3	1	1	0	3	2	2 3
Very well integrated	1 (10%)	0	1	0	0	1	0	0	0 0 1

Note. The table illustrates responses from a Portuguese hotel survey on CSR integration. Half of the participants perceive their hotels as "Well integrated," with variations across age and gender. Notably, no respondents indicated "Not integrated" or "Poorly integrated," indicating an overall positive outlook on CSR integration in the surveyed hotels in Portugal.

The purpose of the third question Q3 "How much do you think your hotel integrates CSR into its daily management?" is to gauge respondents' perceptions and awareness of how much their hotel integrates Corporate Social Responsibility (CSR) principles into day-to-day activities and management practices.

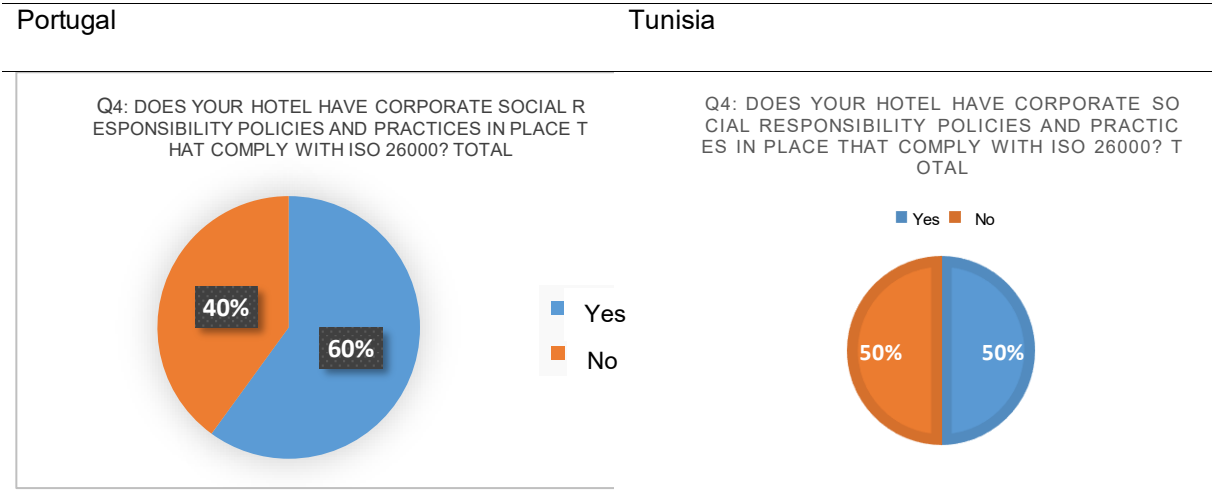


Figure 6 CSR Policies And Practices

Note. The figure outlines responses to the inquiry on ISO 26000 compliance in hotels. In Portugal, 60% affirm adherence, compared to 40% who do not. Meanwhile, in Tunisia, an equal split of 50% exists between those with and without ISO 26000 compliance, indicating diverse practices across the surveyed hotels in the two countries.

The purpose of the question Q4 "Does your hotel have corporate social responsibility policies and practices in place that comply with the ISO 26000 standard?" is to determine whether the hotel has put in place corporate social responsibility (CSR) policies and procedures that are in line with the ISO 26000 standard.

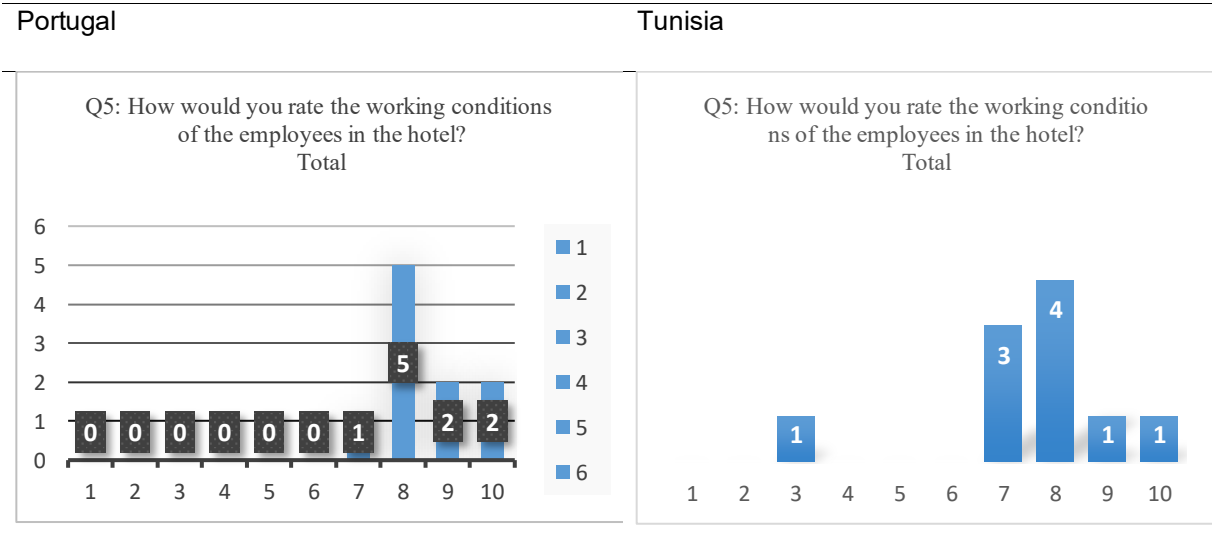


Figure 7 Working conditions of the employees

Note. The figure illustrates employee perceptions of working conditions in Portuguese hotels, ranging from grades 1 to 10. Notably, 50% of respondents rated conditions at 8, reflecting a positive sentiment. A further 20% gave ratings of 9 and 10. Overall, the data suggests a generally favorable view of working conditions among surveyed hotel employees. In Tunisian hotels, ranging from grades 1 to 10. Notably, 40% of respondents rated conditions at 8, indicating positivity. An additional 30% gave scores of 7, suggesting a generally favorable perception. The absence of scores below 3 indicates an overall positive outlook among surveyed hotel employees.

The question Q5 "What grade would you give to the working conditions of the employees in the hotel?" aims to examine how the responder views the working circumstances offered to hotel staff.

Table 2 Measures to Limit Water and Energy Consumption

Q6: What measures are you taking to limit water and energy consumption in your hotel?		
		Percentage
Tunisia		
	Yes	
Install energy-efficient equipment such as LED light bulbs, programmable thermostats and low-flow faucets.	8	47%
Encourage guests to reuse towels and sheets rather than changing them daily.	2	12%
Implement water management practices such as rainwater harvesting for irrigation and dual-flush toilets.	0	0%
Train staff in water and energy-saving practices and encourage them to implement them.	7	41%
Use renewable energy sources such as solar or wind power to power the hotel.	0	0%
Portugal		
	Yes	
Install energy-efficient equipment such as LED light bulbs, programmable thermostats and low-flow faucets.	10	29%
Encourage guests to reuse towels and sheets rather than changing them daily.	5	14%
Implement water management practices such as rainwater harvesting for irrigation and dual-flush toilets.	5	14%
Train staff in water and energy-saving practices and encourage them to implement them.	7	20%
Use renewable energy sources such as solar or wind power to power the hotel.	8	23%

Note. The table details water and energy conservation measures in Tunisian and Portuguese hotels. In Tunisia, a notable focus is on installing energy-efficient equipment (47%) and staff training (41%). In Portugal, priorities include energy-efficient equipment installation (29%) and utilizing renewable energy sources (23%). The findings indicate a commitment to sustainable practices with regional variations in the implemented measures.

The question shown in the Table 7, Q6 "What measures are you taking to limit water and energy consumption in your hotel?" It tries to compile data on the precise steps and measures done by the hotel to cut back on water and energy usage.

Table 3 Measures to Manage Hotel's Waste

Q7: What measures do you take to manage your hotel's waste?		
		Percentage
Tunisia		
	Yes	
Implement a waste sorting system to separate recyclable materials and organic waste.	5	29%
Reduce waste generated by using bulk products rather than single-use items such as plastic water bottles and individual toiletries.	10	59%
Raise awareness of waste reduction practices among guests and staff by providing information on the measures taken by the hotel to reduce waste.	2	12%
Portugal		
	Yes	
Implement a waste sorting system to separate recyclable materials and organic waste.	10	37%
Reduce waste generated by using bulk products rather than single-use items such as plastic water bottles and individual toiletries.	10	37%
Raise awareness of waste reduction practices among guests and staff by providing information on the measures taken by the hotel to reduce waste.	7	26%

Note. The table outlines waste management practices in Tunisian and Portuguese hotels. In Tunisia, predominant measures include reducing waste through bulk product usage (59%) and implementing waste sorting systems (29%). Meanwhile, in Portugal, hotels emphasize waste reduction through bulk product usage (37%) and waste sorting systems (37%), with an additional focus on awareness-raising (26%). The data indicates regional variations in approaches to hotel waste management.

The purpose of the question shown in the Table 8, Q7 "What measures do you take to manage your hotel's waste?" is to learn more about the specific waste management strategies used by the hotel.

Table 4 Diversity And Inclusion In Hotel Management

Q8: Do you take diversity and inclusion into account in the management of your hotel?										
Tunisia										
	Total	20-30 years	30-35 years	35-40 years	40-50 years	Male	Female	Hotel Manager	Employee	
Very little	0 (0%)	0	0	0	0	0	0	0	0	0
Not very inclusive	1 (10%)	1	0	0	0	1	0	0	0	1
Neutral	2 (20%)	1	1	0	0	0	1	0	0	2
Inclusive	4 (40%)	0	1	1	2	4	0	3	1	
Very Inclusive	3 (30%)	0	0	3	0	1	2	0	0	3
Portugal										
	Total	20-30 years	30-35 years	35-40 years	40-50 years	Male	Female	Other gender	Hotel Manager	Employee
Very little	0 (0%)	0	0	0	0	0	0	0	0	0
Not very inclusive	0 (0%)	0	0	0	0	0	0	0	0	0
Neutral	0 (0%)	0	0	0	0	0	0	0	0	0
Inclusive	9 (90%)	3	4	1	1	5	3	1	1	8
Very inclusive	1 (10%)	0	0	1	0	0	0	1	1	0

Note. The table outlines perceptions of diversity and inclusion in hotel management in Tunisia and Portugal. In Tunisia, 40% perceive management as "Inclusive," while in Portugal, a substantial 90% share this view. The data indicates a positive trend in both regions, highlighting a notable consideration for diversity and inclusion in hotel management practices.

The purpose of the inquiry shown in the Table 9, Q8 "Do you consider diversity and inclusion in the management of your hotel?" is to evaluate the hotel's philosophy regarding embracing and fostering diversity and inclusion within its management practices.

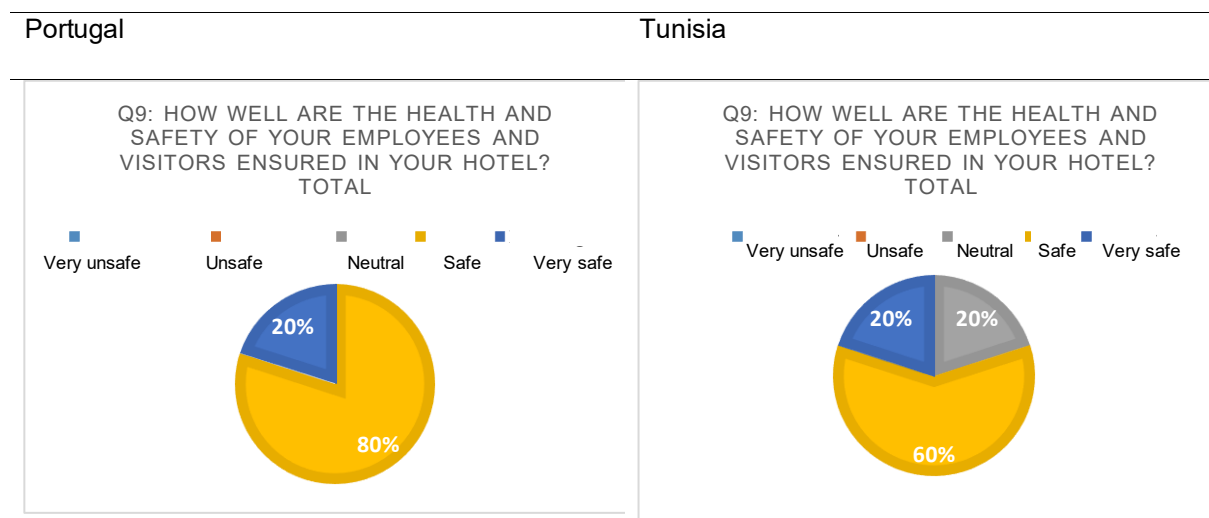


Figure 8 Protecting the Safety of Hotel Employees

Note. The figure reflects perceptions of safety and health in hotels in Portugal and Tunisia. In Portugal, 80% view their hotels as "Safe," with an additional 20% considering them "Very safe." In Tunisia, responses vary, with 40% indicating "Safe," 20% "Very safe," and 20% "Neutral." The data indicates a positive safety outlook in Portuguese hotels, while perceptions in Tunisia show a mix of views on safety and health.

The goal of the question Q9 "How safe and healthy are your employees and visitors at your hotel?" is to evaluate the hotel's performance in protecting the safety and well-being of both employees and guests.

Table 5 Hotel Contribution to Local Community

	Percentage	Portugal	Percentage
Tunisia			
No contribution to the local community	0%	No contribution to the local community	0%
Limited contribution	0%	Limited contribution	0%
Neutral	10%	Neutral	20%
Significant contribution	70%	Significant contribution	60%
Very significant contribution	20%	Very significant contribution	20%

Note. The table outlines perceptions of hotel contributions to the local community in Tunisia and Portugal. In Tunisia, 70% see a "Significant contribution," while in Portugal, 60% share this view. Additionally, 20% in both countries perceive a "Very significant contribution." The data indicates a positive perception of hotel involvement in the local community in both regions.

The question Q10 as shown in Table 11, "How much does your hotel contribute to the local community?" aims to evaluate the hotel's participation in and effects on the neighborhood in which it operates.

Table 6 Hotel's Impact on Environment And Local Community

Q11: How would you rate your hotel's impact on the environment and the local community?									
Tunisia									
	Total	20-30 years	30-35 years	35-40 years	40-50 years	Man	Female	Hotel Manager	Employee
Very negative impact on the environment and local community	0 (0%)	0	0	0	0	0	0	0	0
Negatively impacting	2 (20%)	1	1	0	0	2	0	0	2
Neutral	6 (60%)	1	1	3	1	4	2	2	4
Positive impact	2 (20%)	0	0	1	1	1	1	1	1
Very positive impact	0 (0%)	0	0	0	0	0	0	0	0

Note. The table assesses perceptions of a hotel's impact on the environment and local community in Tunisia. The majority (60%) view it as "Neutral," while 20% perceive a "Negative impact" and another 20% a "Positive impact." Notably, no respondents indicated a "Very negative" or "Very positive" impact. The data suggests a mixed but generally neutral or positive outlook on hotel impacts in Tunisia.

Portugal										
	Total	20-30 years	30-35 years	35-40 years	40-50 years	Male	Female	Other gender	Hotel Manager	Employee
Very negative impact on the environment and local community	0 (0%)	0	0	0	0	0	0	0	0	0
Negatively impacting	0 (0%)	0	0	0	0	0	0	0	0	0
Neutral	40 (0%)	0	0	0	0	0	0	0	0	0
Positive impact	5 (50%)	2	3	2	1	4	2	2	2	6
Very positive impact	1 (10%)	1	1	0	0	1	1	0	0	2

Note. The table evaluates perceptions of a hotel's impact on the environment and local community in Portugal. A substantial 50% view it as "Positive," and 10% as "Very positive." No respondents indicated a "Negative" or "Very negative" impact, while 40% expressed a "Neutral" stance. The data suggests a predominantly positive outlook on hotel impacts in Portugal.

As shown in the Table 12, the purpose of the question Q11 "How do you assess the impact of your hotel on the environment and the local community?" is to learn more about the hotel's procedures and methods for determining its social and environmental effects on the area and the local population.

Table 7 Communication About CSR Practices

Q12: How do you communicate your CSR practices with employees, customers and the public?		
Tunisia		
	Yes	Percentage
Publish online sustainability reports and CSR performance indicators.	1	14%
Collaborate with external organizations and participate in events to share the hotel's CSR practices.	6	86%
Use social media to share updates on CSR initiatives and respond to comments and questions from guests and the public.	0	0%
Portugal		
	Yes	Percentage
Publish online sustainability reports and CSR performance indicators.	4	14%
Collaborate with external organizations and participate in events to share the hotel's CSR practices.	7	86%
Use social media to share updates on CSR initiatives and respond to comments and questions from guests and the public.	4	0%

Note. The table outlines methods used by hotels in Tunisia and Portugal to communicate their CSR practices. In both countries, collaboration with external organizations and event participation is the predominant method, with 86% in each. Additionally, 14% in both Tunisia and Portugal publish online sustainability reports. In Portugal, 40% also use social media for CSR communication. The data emphasizes the significance of collaborative efforts and online reporting in communicating CSR practices

As shown in the Table 13, the purpose of the inquiry Q12, "How do you communicate your CSR practices with your employees, customers, and the public?" is to find out how the hotel disseminates information about its corporate social responsibility (CSR) efforts.

Table 8 CSR Performance

Tunisia	Total	20-30 ans	30-35 ans	35-40 ans	40-50 ans	Home	Femme	Gérant d'hôtel	Employé
Very poor CSR performance	0 (0%)	0	0	0	0	0	0	0	0
Low CSR performance	0 (0%)	0	0	0	0	0	0	0	0
Neutral	5 (50%)	2	1	2	0	3	2	0	5
Good CSR performer	5 (50%)	0	1	2	2	4	1	3	2
Highly effective in CSR	0 (0%)	0	0	0	0	0	0	0	0

Note. The table assesses perceptions of Corporate Social Responsibility (CSR) performance in hotels. Half of the respondents (50%) expressed a "Neutral" stance, while the other 50% viewed their hotel as a "Good CSR performer." No respondents indicated poor or highly effective CSR performance. The data suggests a balanced perception of CSR performance across the surveyed demographic groups.

Portugal	Total	20-30 years	30-35 years	35-40 years	40-50 years	Man	Female	Other	Hotel manager	Employee
Very poor CSR performance	0 (0%)	0	0	0	0	0	0	0	0	0
Low CSR performance	2 (20%)	0	1	0	0	0	1	0	0	1
Neutral	3 (30%)	2	0	1	0	3	0	0	0	3
Good CSR performer	3 (30%)	0	2	1	0	0	2	1	1	2
Highly effective in CSR	2 (20%)	1	1	0	0	2	0	1	0	2

Note. The table reveals perceptions of Corporate Social Responsibility (CSR) performance in Portuguese hotels. Notably, 30% view their hotel as a "Low CSR performer," while an equal percentage perceives it as a "Good CSR performer." Additionally, 20% consider their hotel "Highly effective in CSR," and another 20% hold a "Neutral" stance. No respondents indicated a "Very poor" CSR performance. The data reflects a diverse but generally positive perception of CSR performance across the surveyed demographic groups.

As shown in the Table 14, the goal of the question Q13 "How do you measure your hotel's CSR performance?" is to learn more about the hotel's corporate social responsibility (CSR) assessment and evaluation processes and indicators.

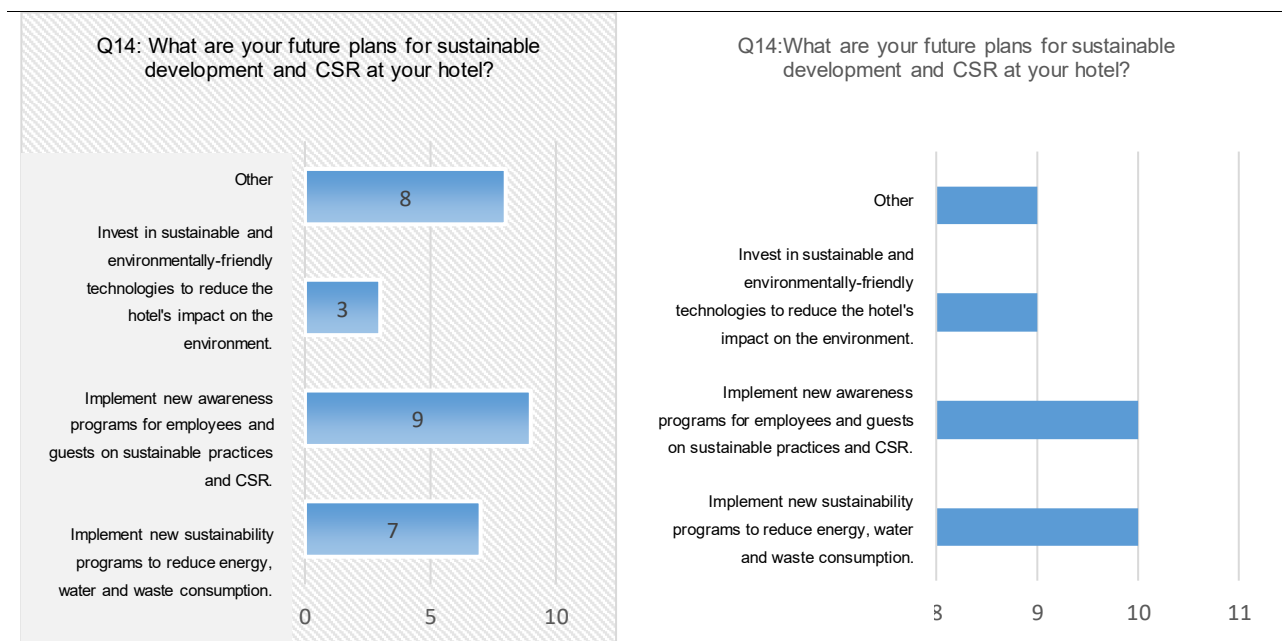


Figure 9 Future Plans for sustainable Development and CSR

Note. This figure demonstrates the answers for the Q14 of the hotel questionnaire.

As shown in the Table 15, the purpose of the inquiry Q14 "What are your future plans for the sustainable development and CSR of your hotel?" is to learn more about the hotel's projected future activities and corporate social responsibility (CSR) strategies.

Regarding to Travel agencies' questionnaire, the obtained data are only from employees just as shown in the results:

The Biographical and demographic data were obtained.

The purpose of the inquiry "What's your job at the travel agency?" is to learn more about the exact position or role that the respondent holds at a travel agency.

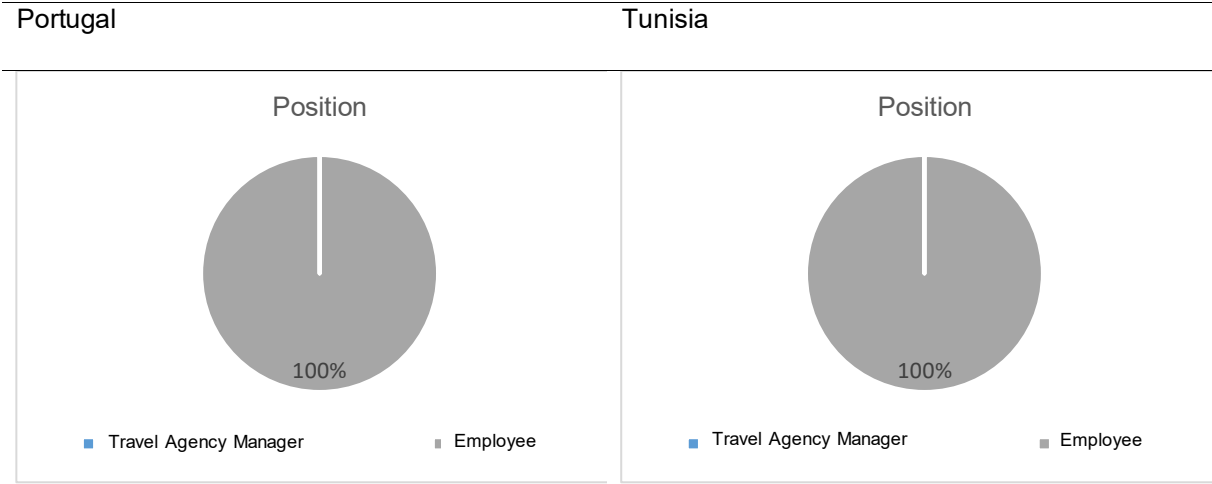


Figure 10 Position held by Tunisian and Portuguese Respondents

Note. The figure indicates that all respondents in Tunisia (100%) and Portugal (100%) hold employee positions. This uniformity suggests a consistent employment profile among the surveyed individuals in both countries.



Figure 11 Gender of the Travel Agencies Questionnaire Respondents

Note. The figure outlines the age distribution of respondents in Portugal and Tunisia. In Portugal, 2 respondents are aged 20-30 years, and 2 are aged 30-35 years. In Tunisia, respondents span three age groups: 1 in the 20-30 years category, 2 in the 30-35 years category, and 2 in the 35-40 years category. The data reflects age diversity among the surveyed individuals in both countries. The table also outlines the gender distribution of respondents in Portugal and Tunisia. In Portugal, respondents comprise 40% male, 40% female, and 20% other genders. In Tunisia, the majority are male (60%), with 40% identifying as female. The data reflects gender diversity in Portugal and a predominant male representation in Tunisia among the surveyed individuals.

The simple enquiry "The name of the travel agency?" asks for the name or title of the specific travel agency that is connected to the respondent.

The question "How old are you" is a typical demographic inquiry that appears in many surveys. It aims to find out an individual's age.

The purpose of this inquiry "You are?" is to learn more about the respondent's gender identity.

Portugal

Tunisia

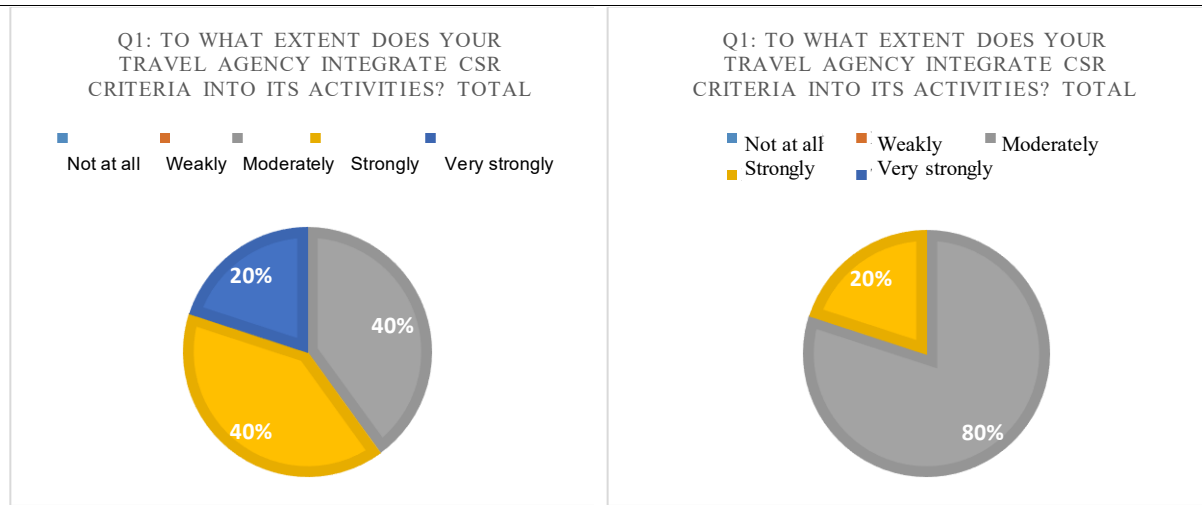


Figure 12 Integration of CSR criteria Into activities

Note. The figure illustrates responses regarding the integration of Corporate Social Responsibility (CSR) criteria in travel agencies. In Portugal, opinions are evenly distributed, with 40% each for "Strong" and "Moderate" integration, and 20% for "Very Strong." In Tunisia, the majority (80%) perceives a "Moderate" integration, while 20% indicate a "Strong" integration. The data indicates varying perceptions of CSR integration between the two countries.

The purpose of the question Q1 is to gauge the degree of Corporate Social Responsibility (CSR) integration inside a respondent's travel business. It asks, "To what extent does your travel agency integrate CSR criteria into its activities?"

Table 9 Integration of the Environmental Dimension Into Tourism Activities

Q2: How do you integrate the environmental dimension into your tourism activities?

Tunisia									
	Total	20-30 years	30-35 years	35-40 years	40-50 years	Male	Female	Travel agency manager	Employee
Implementing waste management practices	1 (20%)	1	0	0	0	0	1	0	1
Encouraging the use of sustainable modes of transport	2 (40%)	0	1	1	0	2	0	0	2
Saving energy on the premises	2 (40%)	0	1	1	0	1	1	0	2
Other	0 (0%)	0	0	0	0	0	0	0	0

Note. The table details responses on integrating the environmental dimension into tourism activities for a Tunisian travel agency. Notable practices include "Encouraging the use of sustainable modes of transport" (40%) and "Saving energy on the premises" (40%). "Implementing waste management practices" received 20% endorsement, while no respondents selected "Other." The data indicates a focus on sustainable transportation and energy-saving measures within the surveyed travel agency in Tunisia.

Portugal	Total	20-30 years	30-35 years	35-40 years	40-50 years	Male	Female	Other gender	Travel agency Manager	Employee
Implementing waste management practices	2 (40%)	2	0	0	0	1	1	0	0	2
Encouraging the use of sustainable modes of transport	3 (60%)	0	2	1	0	1	1	1	0	3
Saving energy on the premises	0 (0%)	0	0	0	0	0	0	0	0	0
Other	0 (0%)	0	0	0	0	0	0	0	0	0

Note. The table outlines responses on integrating the environmental dimension into tourism activities for a Portuguese travel agency. Notably, "Encouraging the use of sustainable modes of transport" received the highest endorsement at 60%, followed by "Implementing waste management practices" at 40%. No respondents indicated engagement in "Saving energy on the premises" or other practices. The data suggests a notable emphasis on promoting sustainable transportation within the surveyed travel agency in Portugal.

The purpose of the question Q2 "How do you integrate the environmental dimension into your tourism activities?" is to learn more about the precise tactics used by respondents to integrate environmental issues into their tourism-related business operations.

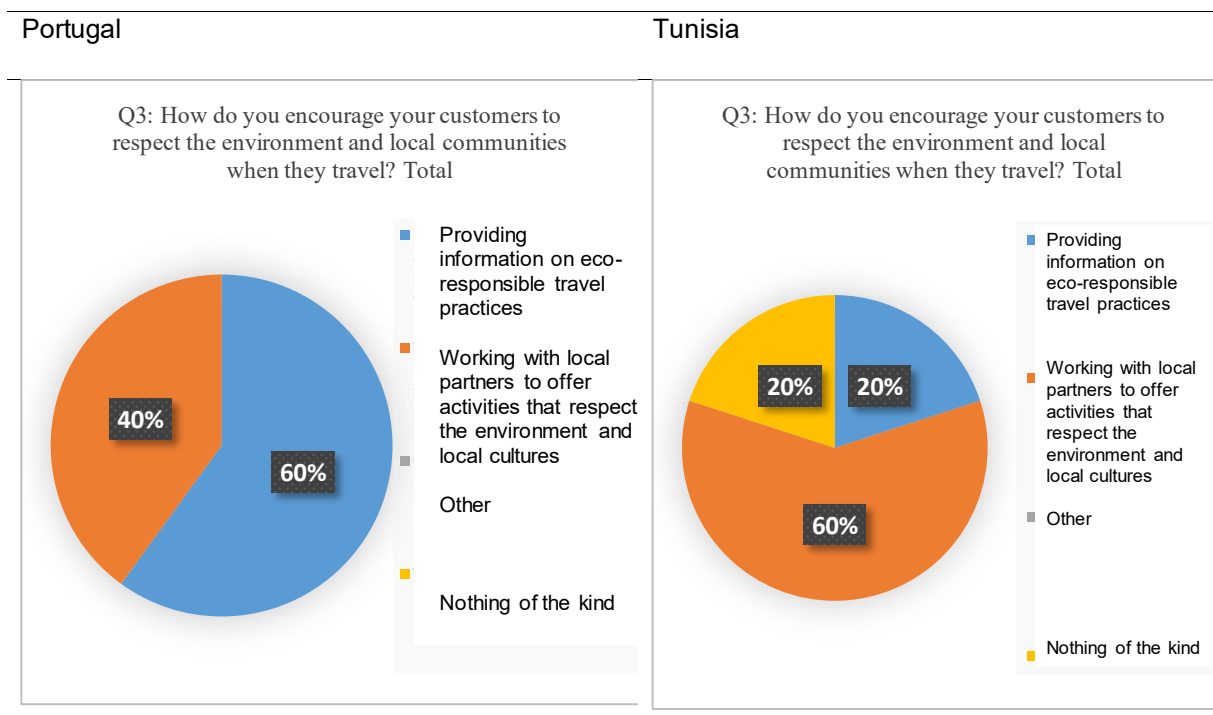


Figure 13 Respecting the Environment and local Communities during Travel

Note. This figure demonstrates the answers for the Q3 of the Travel agency questionnaire

The purpose of the survey question Q3 "How do you encourage your customers to respect the environment and local communities when traveling?" is to learn the methods that respondents use to support ethical and sustainable travel among their consumers.

Table 10 Promoting Local Development in the Tourist Destinations

Q4: Have you set up initiatives to promote local economic development in the tourist destinations you offer?

Tunisia									
	Tot al	20-30 yearss	30-35 yearss	35-40 years	35-40 yearss	M al e	Fe mal e	Travel agency manager	Emp loye e
Working with artisans to offer authentic products and support the local economy	3 (60%)	1	0	2	2	2	1	0	3
Work with local businesses to offer authentic products and support the local economy.	2(40%)	0	2	0	0	1	1	0	2
Support local economic development projects.	0(0%)	0	0	0	0	0	0	0	0
Other	0(0%)	0	0	0	0	0	0	0	0
Nothing at all	0(0%)	0	0	0	0	0	0	0	0

Note. The table provides insights into initiatives set up by a Tunisian travel agency to promote local economic development in the tourist destinations offered. Responses are categorized by age groups, gender, and job roles, with percentages indicating the distribution of responses. The most endorsed initiative is "Working with artisans to offer authentic products and support the local economy," receiving a 60% endorsement. "Work with local businesses to offer authentic products and support the local economy" follows at 40%. No respondents selected "Support local economic development projects," "Other," or "Nothing at all." The findings highlight a significant emphasis on collaborating with local artisans and businesses to contribute to the local economy within the surveyed travel agency in Tunisia.

Portugal	Total	20-30 years	30-35 years	35-40 years	40-50 years	Man	Female	Other gender	Travel agency manager	Employee	Percentage
Working with artisans to offer authentic products and support the local economy	3 (60%)	1	2	0	0	1	1	1	0	3	60%
Work with local businesses to offer authentic products and support the local economy.	1 (20%)	1	0	0	0	1	0	0	0	1	20%
Support local economic development projects.	1 (20%)	0	0	1	0	0	1	0	0	1	20%
Other	0 (0%)	0	0	0	0	0	0	0	0	0	0%
Nothing at all	0 (0%)	0	0	0	0	0	0	0	0	0	0%

Note. The table outlines initiatives set up by a Portuguese travel agency to promote local economic development in tourist destinations. The most endorsed initiative, at 60%, is "Working with artisans to offer authentic products and support the local economy." Additionally, 20% of respondents each indicated "Work with local businesses to offer authentic products and support the local economy" and "Support local economic development projects." No respondents selected "Other" or "Nothing at all." The data highlights a commitment to collaboration with local businesses and artisans to contribute to the local economy.

The purpose of the question Q4 "Do you have any actions in place to promote local economic development in the tourist destinations you offer?" is to learn more about the precise steps respondents have made to encourage and assist local economic development in the tourist destinations they provide.

Table 11 Question 5 of The Travel Agencies' questionnaire

Q5: How do you ensure that your tourism activities protect human rights and combat all forms of discrimination?									
Tunisia									
	Total	20-30 years	30-35 years	35-40 years	40-50 years	Man	Female	Travel agency manager	Employee
Opt for policies to avoid proposing activities that exploit animals or violate the rights of local populations	1 (20%)	0	1	0	0	0	0	0	1
Provide training to raise staff awareness of human rights and anti-discrimination issues	2 (40%)	0	1	1	0	0	0	0	2
Provide training to raise customer awareness of human rights and anti-discrimination issues.	0 (0%)	0	0	0	0	0	0	0	0
Other	1 (20%)	0	0	0	0	0	0	0	1
Nothing of the kind	1 (20%)	0	0	1	0	0	0	0	1

Note. The table details efforts by a Tunisian travel agency to protect human rights and combat discrimination in tourism activities. The most endorsed approach, at 40%, is "Provide training to raise staff awareness of human rights and anti-discrimination issues." "Opt for policies to avoid proposing activities that exploit animals or violate the rights of local populations" and "Other" each received a 20% endorsement. No respondents selected "Provide training to raise customer awareness of human rights and anti-discrimination issues" or "Nothing of the kind." The data highlights a strong focus on staff training to promote awareness within the surveyed travel agency in Tunisia.

Portugal	Total	20-30 years	30-35 years	35-40 years	40-50 years	Man	Female	Other gender	Travel agency manager	Employee
Opt for policies to avoid proposing activities that exploit animals or are contrary to the rights of local populations	3 (60%)	2	1	0	0	2	1	0	0	3
Training to raise awareness of human rights and the fight against discrimination	1 (20%)	0	1	0	0	0	0	1	0	1
Training to make clients aware of human rights and the fight against discrimination	0 (20%)	0	0	0	0	0	0	0	0	0
Other gender	1 (0%)	0	0	1	0	0	1	0	0	1
Nothing like it	0 (0%)	0	0	0	0	0	0	0	0	0

Note. The table details efforts by a Portuguese travel agency to protect human rights and combat discrimination in tourism activities. The most endorsed approach, at 60%, is "Opt for policies to avoid proposing activities that exploit animals or are contrary to the rights of local populations." "Training to raise awareness of human rights and the fight against discrimination" received 20% endorsement, while "Training to make clients aware of human rights and the fight against discrimination" and "Other" each received 0%. No respondents selected "Nothing like it." The data underscores a strong commitment to policy-driven measures within the surveyed travel agency in Portugal.

The purpose of the survey question Q5, "How do you ensure the protection of human rights and the fight against all forms of discrimination in your tourism activities?" is to learn what policies and procedures respondents have in place to protect human rights and end discrimination within their tourism-related operations.

Table 12 Measures to Guarantee the Safety of Customers

Q6: Do you have measures in place to guarantee the health and safety of your customers when they travel?

Tunisia									
	Total	20-30 years	30-35 years	35-40 years	35-40 years	Man	Female	Travel agency manager	Employee
Have a dedicated team to assist customers in case of emergency	3 (60%)	0	2	1	1	2	1	0	3
Monitor health situations in the destinations we offer..	1 (20%)	1	0	0	0	0	1	0	1
Other	1 (20%)	0	0	1	1	1	0	0	1
Nothing of the kind	0 (0%)	0	0	0	0	0	0	0	0

Note. The table details measures implemented by a Tunisian travel agency to ensure the health and safety of customers during travel. The most endorsed measure, at 60%, is "Have a dedicated team to assist customers in case of emergency." "Monitor health situations in the destinations we offer" and "Other" each received 20% endorsement. No respondents selected "Nothing of the kind." The data indicates a strong commitment to emergency assistance within the surveyed travel agency in Tunisia.

Q6: Do you have measures in place to guarantee the health and safety of your customers when they travel?

Portugal									
	Total	20-30 years	30-35 years	35-40 years	40-50 years	Man	Female	Travel agency manager	Employee
Have a dedicated team to assist customers in case of emergency	2 (40%)	0	1	0	0	2	0	0	2
Monitor health situations in the destinations we offer..	2 (40%)	0	1	0	0	0	1	0	2
Other	1 (20%)	0	0	0	0	0	1	0	1
Nothing of the kind	0 (0%)	0	0	0	0	0	0	0	0

Note. The table details measures implemented by a Portuguese travel agency to ensure the health and safety of customers during travel. The most endorsed measures, each at 40%, are "Have a dedicated team to assist customers in case of emergency" and "Monitor health situations in the destinations we offer." "Other" received 20% endorsement, and no respondents selected "Nothing of the kind." The data suggests a balanced approach to addressing health and safety concerns within the surveyed travel agency in Portugal.

The purpose of the inquiry Q6, "Do you have measures in place to ensure the safety and health of your customers while traveling?" is to ascertain whether respondents have put into place particular procedures and practices to give priority to their customers' safety and wellbeing while on trips.

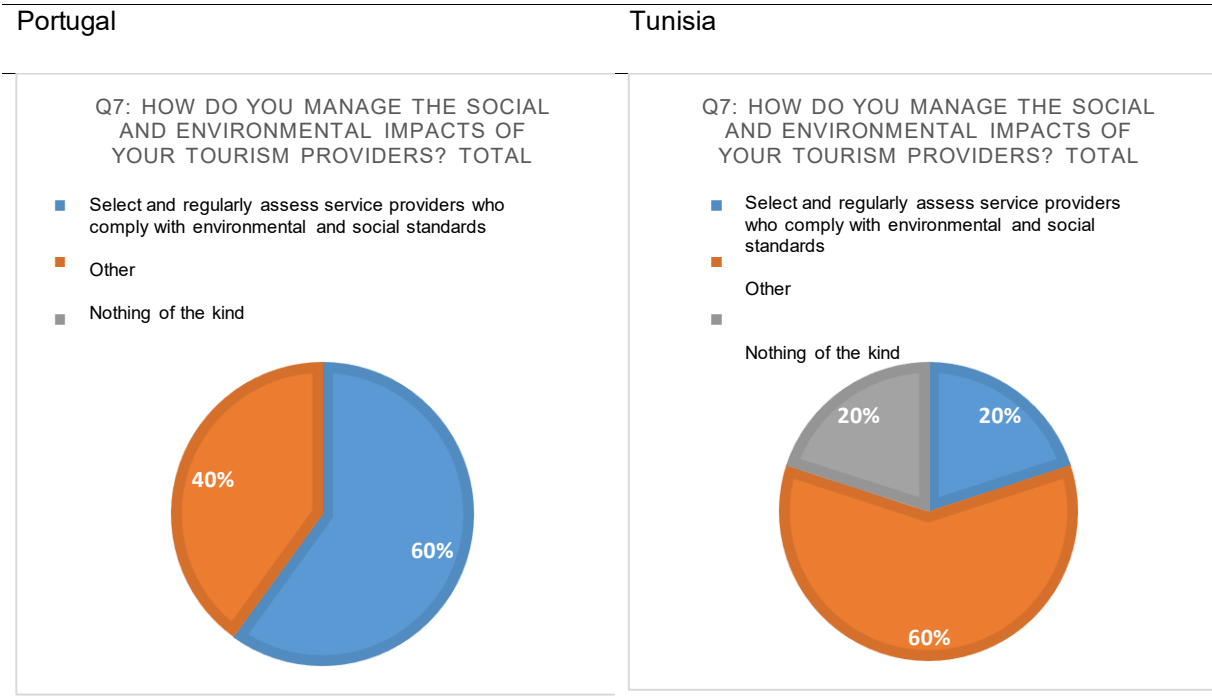


Figure 14 Question 7 of The Travel Agencies' questionnaire

Note. This figure demonstrates the answers for the Q7 of the Travel agency questionnaire.

The purpose of the question Q7 "How do you manage the social and environmental impacts of your tourism providers?" is to learn more about the methods that respondents use to address and reduce the social and environmental effects brought on by the operations of their tourism providers.

The purpose of the question Q7 "How do you manage the social and environmental impacts of your tourism providers?" is to learn more about the methods that respondents use to address and reduce the social and environmental effects brought on by the operations of their tourism providers.

Table 13 Question 8 of The Travel Agencies' questionnaire

Q8: How do you measure the environmental, social and economic impact of your activities, and how do you use this information to improve your practices and raise awareness among your customers?									
Tunisia									
	Total	20-30 years	30-35 years	35-40 years	35-40 years	Man	Female	Travel agency Manager	Employee
Implementing indicators to measure our impact on the environment, society and the local economy	1 (20%)	0	0	1	1	1	0	0	1
Other practices	2 (40%)	0	1	1	1	2	0	0	2
Nothing like that	2 (20%)	1	1	0	0	0	2	0	2

Note. The table details how a Tunisian travel agency measures the environmental, social, and economic impact of its activities. The most endorsed approach, at 40%, is "Other practices," followed by "Implementing indicators to measure our impact on the environment, society, and the local economy" at 20%. Another 20% indicated "Nothing like that." The data suggests a diverse set of approaches within the surveyed travel agency in Tunisia to assess and improve its impact.

Q8: How do you measure the environmental, social and economic impact of your activities, and how do you use this information to improve your practices and raise awareness among your customers?										
Portugal										
	Total	20-30 years	30-35 years	35-40 years	35-40 years	Man	Female	Other	Travel agency Manager	Employee
Implementing indicators to measure our impact on the environment, society and the local economy	3 (60%)	2	2	0	0	2	0	0	0	3
Other practices	0 (0%)	0	0	0	0	0	0	0	0	0
Nothing like that	1 (40%)	0	0	1	0	0	2	1	0	2

Note. The table details how a Tunisian travel agency measures the environmental, social, and economic impact of its activities. The most endorsed approach, at 60%, is "Implementing indicators to measure our impact on the environment, society, and the local economy." "Nothing like that" received 40% endorsement, while no respondents selected "Other practices." The data highlights a predominant focus on implementing indicators to assess impact within the surveyed travel agency in Tunisia.

The question Q8 "How do you measure the environmental, social, and economic impact of your operations, and how do you use this information to improve your practices and raise awareness among your clients?" aims to analyze the procedures and strategies used by respondents to assess the varied effects of their activities on the economy, society, and environment.

4.2 From the perspective of Customers

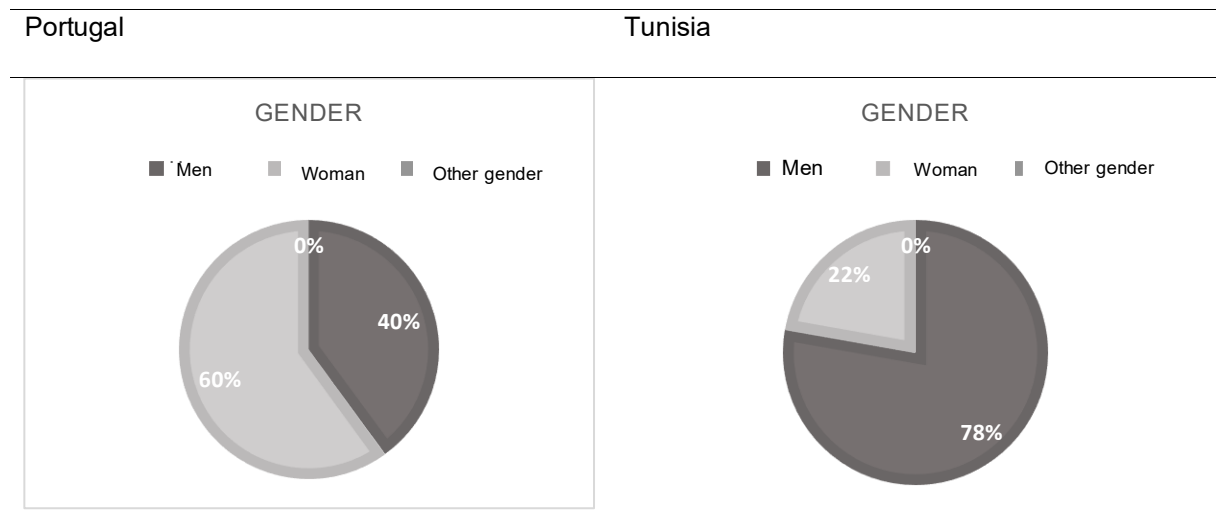


Figure 15 Gender of the Travellers' questionnaire

Note. Regarding to Travelers' questionnaire, The Biographical and demographic data were obtained.

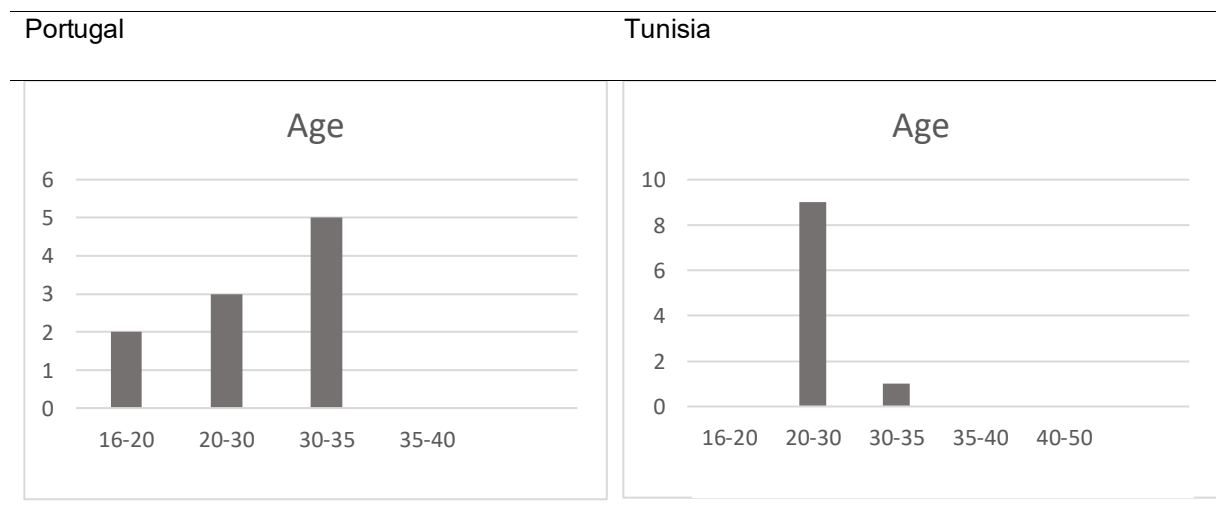


Figure 16 Age of the Travellers' questionnaire

Note. This figure demonstrates the percentage of Age of the Portuguese and the Tunisian Travellers

The purpose of this inquiry "You are?" is to learn more about the respondent's gender identity.

The question "how old are you?" is a typical demographic inquiry that appears in many surveys. It aims to find out an individual's age.

The obtained data are only from employees just as shown in the results.

Table 14 CSR Awareness

Q1: Had you heard of CSR before this trip?					
Portugal					
Gender	Age	Yes	No	Percentage of Yes	Percentage of No
Man	20-30 years	2	0	30%	40%
Female	20-30 years	1	0	10%	10%
Man	30-35 years	2	0	0%	10%
Female	30-35 years	1	2	0%	0%

Note. The table presents information on awareness of Corporate Social Responsibility (CSR) among Portuguese travelers before their trip, categorized by gender and age groups. Awareness percentages are provided for those who had heard of CSR and those who had not. The data reveals varied awareness levels across different gender and age categories among Portuguese travelers.

Q1: Had you heard of CSR before this trip?					
Tunisia					
Gender	Age	Yes	No	Percentage of Yes	Percentage of No
Man	20-30 years	3	4	30%	40%
Female	20-30 years	1	1	10%	10%
Man	30-35 years	0	1	0%	10%
Female	30-35 years	0	0	0%	0%

Note. The table presents information on the awareness of Corporate Social Responsibility (CSR) among Tunisian travelers before their trip. Responses are categorized by gender and age groups, with percentages indicating the number of individuals who had heard of CSR and those who had not. The data highlights differing awareness levels across various gender and age categories among Tunisian travelers.

The question Q1 “Have you ever heard of Corporate Social Responsibility (CSR) before this trip?” tries to figure out whether respondents had any prior knowledge of CSR. It enables researchers to evaluate participants' prior knowledge and comprehension of CSR techniques.

Table 15 Sensitivity Regarding CSR

Q2: How sensitive are you to CSR issues during your travels?						
Portugal						
Gender	Age	Not sensitive at all	Not very sensitive	Quite sensitive	Very sensitive	
Man	20-30 years	0	0	1	1	
Female	20-30 years	0	0	0	1	
Man	30-35 years	0	1	1	0	
Female	30-35 years	1	1	1	0	
Man	16-20 years	0	0	0	0	
Female	16-20 years	0	2	0	0	

The table examines the sensitivity of Portuguese travelers to Corporate Social Responsibility (CSR) issues, categorizing responses by gender and age groups. Notably, individuals aged 20-30 show diverse sensitivity levels, with some expressing a high level of sensitivity. Women in this age group, in particular, indicate a heightened awareness, with one considering themselves very sensitive. Among those aged 30-35, responses vary from low to moderate sensitivity. Interestingly, no specific sensitivity responses were recorded for men aged 16-20, while two women in the same age group identified as not very sensitive. These findings highlight the nuanced attitudes towards CSR issues among different demographic segments of Portuguese travelers.

Tunisia				
Gender	Age	Quite sensitive	Not sensitive at all	Not very sensitive
Man	20-30 years	0%	0%	33%
Female	20-30 years	0%	0%	0%
Gender	Age	Quite sensitive	Not sensitive at all	Not very sensitive
Man	30-35 years	25%	0%	33%
Female	30-35 years	25%	100%	33%

The table outlines the sensitivity of Tunisian travelers to Corporate Social Responsibility (CSR) issues, categorized by gender and age groups. Among men aged 20-30 years, 33% express a not very sensitive stance. Women in the same age group show no significant trends in sensitivity. For individuals aged 30-35 years, both men and women exhibit a 25% sensitivity rate, with notable differences in other sensitivity levels. Women in this category notably report 100% not being sensitive at all. The data highlights varied perspectives and awareness levels regarding CSR issues among different demographic segments of Tunisian travelers.

Table 16 Sensitivity Regarding CSR

Tunisia				
Gender	Age	Quite sensitive	Not sensitive at all	Not very sensitive
Man	20-30 ans	20%	10%	40%
Female	20-30 ans	10%	0%	10%
Portugal				
Gender	Age	Quite sensitive	Not sensitive at all	Not very sensitive
Man	30-35 ans	0%	10%	0%
Female	30-35 ans	0%	0%	0%

The table illustrates the sensitivity of travelers from Tunisia and Portugal to Corporate Social Responsibility (CSR) issues across various gender and age groups. In Tunisia, men aged 20-30 years exhibit a notable sensitivity rate of 20%, while women in the same age bracket show a 10% sensitivity. Additionally, the table highlights the difference in sensitivity levels among Portuguese travelers, particularly men aged 30-35 years, who report 10% not being sensitive at all. The data provides a concise overview of the varying degrees of awareness and concern regarding CSR issues within these specific demographic segments across the two countries.

The purpose of the question Q2 "How sensitive are you to CSR issues when traveling?" is to gauge the respondents' level of attention and consideration when it comes to Corporate Social Responsibility (CSR) issues.

Tabela 17 Accomodation During Travels

Q3: How do you choose your accommodation during your travels?
Portugal

Gender	Age	I would highlight the accommodations committed to sustainable development and CSR.	Percentage	Looking at their environmental and social policy, but that doesn't necessarily influence my choice	Percentage	I don't pay attention to this criterion	Percentage
Man	20-30 years	1	20%	1	20%	0	30%
Female	20-30 years	1	0%	0	20%	0	0%
Man	30-35 years	0	0%	1	0%	1	10%
Female	30-35 years	0	0%	1	0%	2	0%

Note. The table outlines the accommodation selection preferences of travelers in Portugal based on sustainability and Corporate Social Responsibility (CSR) considerations. Notably, 20% of men aged 20-30 years emphasize accommodations committed to sustainable development, while 30% of the same demographic do not prioritize this criterion. Women in the 20-30 age group show a 20% inclination to consider environmental and social policies, while men aged 30-35 years exhibit a 10% indifference to such criteria. The data highlights diverse attitudes toward sustainable accommodation choices among different gender and age segments in Portugal.

Q3: How do you choose your accommodation during your travels?
Tunisia

Gender	Age	I would highlight the accommodations committed to sustainable development and CSR.	Percentage	Looking at their environmental and social policy, but that doesn't necessarily influence my choice	Percentage	I don't pay attention to this criterion	Percentage
Man	20-30 years	2	20%	2	20%	3	30%
Female	20-30 years	0	0%	2	20%	0	0%
Man	30-35 years	0	0%	0	0%	1	10%
Female	30-35 years	0	0%	0	0%	0	0%

Note. The provided table outlines the accommodation preferences of travelers in Tunisia, focusing on factors related to sustainability and Corporate Social Responsibility (CSR). Notably, 20% of men aged 20-30 prioritize accommodations committed to sustainable development, while 30% express indifference to such criteria. In the same age group, women show a 20% inclination to consider environmental and social policies, and none indicate a lack of attention to these criteria. For individuals aged 30-35, 10% of men express indifference to sustainability considerations. The data reveals diverse attitudes among different gender and age segments in Tunisia regarding the impact of CSR and environmental policies on their choice of accommodations.

The purpose of this question Q3 “How do you choose your accommodation during your travels?” is to determine the criteria and elements that respondents take into account while choosing their accommodations.

Table 18 Minimize the Environmental Impact

Q4: When you travel, how do you minimize your environmental impact?						
Gender	Age	Using eco-responsible means of transport (e.g. public transport, cycling, walking, etc.).	Reducing my water and electricity consumption in my accommodation.	Avoiding the production of non-recyclable waste	I'm not doing anything special.	not
Man	16-20 years	0	0	0	0	0
Female	16-20 years	0	0	1	0	0
Other gender	16-20 years	0	0	0	0	0
Man	20-30 years	2	0	0	0	0
Female	20-30 years	1	0	0	0	0
Other gender	20-30 years	0	0	0	0	0
Man	30-35 years	1	0	0	0	0
Female	30-35 years	0	1	0	0	0
Other gender	30-35 years	0	0	0	0	0
Man	35-40 years	0	0	0	0	0
Female	35-40 years	0	0	0	0	0
Other gender	35-40 years	0	0	0	0	0

Q4: When you travel, how do you minimize your environmental impact?

Tunisia		Using eco-responsible means of transport (e.g. public transport, cycling, walking, etc.).	Reducing my water and electricity consumption in my accommodation.	Avoiding the production of non-recyclable waste	I'm not doing anything special.
Gender	Age				
Man	20-30 years	1	3	2	0
Female	20-30 years	0	2	0	0
Man	30-35 years	0	0	0	0
Female	30-35 years	0	0	0	0

The table illustrates the environmental practices adopted by travelers in Tunisia to minimize their impact during trips. Among men aged 20-30, one individual uses eco-responsible means of transport, three actively reduce water and electricity consumption, and two avoid generating non-recyclable waste. Similarly, women in the same age group show a preference for reducing water and electricity consumption, with two participants adopting this practice. However, participants aged 30-35, both men and women, did not report specific environmental actions. These findings suggest a varying degree of engagement in eco-friendly behaviors across different gender and age groups in Tunisia.

The purpose of the inquiry Q4, "When you travel, how do you limit your environmental impact?" is to ascertain the methods that respondents use to reduce their ecological impact.

Table 19 Activities During Trip

Q5: How do you choose the activities you're going to do during your trip?				
Portugal				
Gen der	Age	I am favoring activities proposed by local companies committed to a sustainable development and CSR approach	I'm looking at their environmental and social policy, but that doesn't necessarily influence my choice.	I don't pay attention to this criterion..
Man	16-20 years	0	0	0
Female	16-20 years	0	2	0
Other gender	16-20 years	0	0	0
Man	20-30 years	1	1	0
Female	20-30 years	1	0	0
Other gender	20-30 years	0	0	0
Man	30-35 years	1	0	1
Female	30-35 years	1	1	1
Other gender	30-35 years	0	0	0
Man	35-40 years	0	0	0
Female	35-40 years	0	0	0
Other gender	35-40 years	0	0	0

Note. The table outlines the activity selection preferences of Portuguese travelers based on gender and age. Notably, females aged 16-20 exhibit a preference for activities offered by local companies committed to sustainable development and CSR, while those in the 20-30 age group, both males and females, express interest in such offerings. In the 30-35 age category, one man emphasizes CSR-aligned activities, while a woman looks at the environmental and social policies of options. The data provides insights into the varying criteria influencing activity choices among different demographic segments in Portugal.

Q5: How do you choose the activities you're going to do during your trip?

Tunisia		I am favoring activities proposed by local companies committed to a sustainable development and CSR approach	I'm looking at their environmental and social policy, but that doesn't necessarily influence my choice.	I don't pay attention to this criterion..
Gender	Age			
Male	20-30 years	5	1	1
	30-35 years	0	1	0
Female	20-30 years	2	0	0
	30-35 years	0	0	0

Note. The provided data outlines the choices made by Tunisian travelers in selecting activities during their trips, focusing on their inclination towards sustainable and CSR-oriented options. Notably, respondents in the 20-30 age group, both male and female, exhibit a preference for activities offered by local companies committed to sustainable development and CSR. However, there is variability in attitudes, with one male in this age group considering environmental and social policies when making choices, while a female in the same age range does not prioritize CSR criteria. Among respondents aged 30-35, one male expresses a preference for activities provided by CSR-committed local businesses, while another male takes into account the environmental and social policies associated with the activities. This nuanced understanding highlights the diverse factors influencing activity selection among Tunisian traveler

To better understand how respondents make decisions about the activities they would engage in while traveling, the question Q5 "How do you choose the activities you will do during your trip?" was created. It aims to learn more about the elements and ideas that shape their decisions.

Table 20 CSR Commitment Rating

Q6: How do you rate the quality of a company's CSR commitment?

Gender	Age	Looking at whether it has certifications and recognized labels	Reading their environmental and social policy	Looking at the concrete actions it takes.	I don't know
Man	16-20 years	0	0	0	0
Female	16-20 years	0	0	1	1
Other	16-20 anos	0	0	0	0
Man	20-30 years	1	1	0	0
Female	20-30 years	1	0	0	0
Other	20-30 gender	0	0	0	0
Man	30-35 years	1	0	1	0
Female	30-35 years	0	0	1	2
Other	30-35 gender	0	0	0	0
Man	35-40 years	0	0	0	0
Female	35-40 years	0	0	0	0
Other	35-40 gender	0	0	0	0

Note. Travelers' evaluations of a company's CSR commitment vary across age and gender groups. In the 16-20 age bracket, females tend to prioritize concrete actions, while in the 20-30 age group, both males and females value certifications and recognized labels. Meanwhile, those aged 30-35 show diverse preferences, with some emphasizing certifications, others focusing on concrete actions, and one respondent considering both policy reading and actions. These findings underscore the nuanced perspectives travelers hold when assessing CSR commitment, revealing a complex interplay of age and gender in shaping preferences.

Q6: How do you rate the quality of a company's CSR commitment?

Tunisia

Gender	Age	Looking at whether it has certifications and recognized labels	Reading their environmental and social policy	Looking at the concrete actions it takes.	I don't know
Man	20-30 years	1	1	2	3
Female	20-30 years	0	0	1	1
Man	30-35 years	1	0	0	0
Female	30-35 years	0	0	0	0
Man	35-40 years				

The purpose of the survey question Q6, "How do you assess the quality of a company's CSR engagement?" is to learn what standards and techniques respondents employ when determining if a

company's CSR initiatives are genuine and effective. It seeks to learn more about how people evaluate the effectiveness and significance of corporate social responsibility practices.

Table 21 Sustainable Development and CSR

Q7: Would you be willing to pay more for products or services from companies committed to sustainable development and CSR?			
Portugal			
Gender	Age	Yes	No
Man	20-30 years	2	0
Female	20-30 years	1	0
Man	30-35 years	1	1
Female	30-35 years	0	3
Man	16-20 years	0	0
Female	16-20 years	2	0

Note. In this Table in Portugal, survey responses reveal a willingness to pay more for products or services aligned with sustainable development and CSR principles. Among males aged 20-30, two respondents expressed a positive inclination, while one female in the same age group shared this sentiment. In the 30-35 age bracket, one male participant was open to paying more, while all respondents in the female category either had reservations or were undecided. Interestingly, among respondents aged 16-20, both males and females expressed a strong willingness to invest more in socially responsible offerings. These findings underscore the importance of targeted marketing and communication strategies to resonate with diverse age and gender groups.

Q7: Would you be willing to pay more for products or services from companies committed to sustainable development and CSR?			
Tunisia			
Gender	Age	Yes	No
Man	20-30 years	5	2
Female	20-30 years	0	2
Man	30-35 years	0	1
Female	30-35 years	0	0

In Tunisia, the responses regarding the willingness to pay more for products or services from companies committed to sustainable development and CSR varied among different age and gender groups. Among males aged 20-30, five participants expressed a positive inclination, while only two females in the same age group shared this sentiment. In the 30-35 age group, no males indicated a willingness to pay more, and only one female expressed such a view. These findings highlight potential distinctions in attitudes toward sustainable practices, underscoring the importance of targeted strategies for promoting CSR initiatives among diverse demographic segments.

The purpose of the question Q7, "Would you be willing to pay more for products or services from companies engaged in sustainable development and CSR?" is to determine respondents' willingness to pay more for goods or services provided by businesses that actively engage in sustainable development and Corporate Social Responsibility (CSR) initiatives.

Table 22 Being in Accommodation Committed to a Sustainable Development and CSR

Q8: If you've ever been to an accommodation committed to a sustainable development and CSR approach, what did you think?						
Portugal						
Gender	Age	I was very pleased with my stay	I was satisfied, but it didn't change much for me	I was satisfied	not satisfied	
Man	16-20 years	0	0	0	0	0
Female	16-20 years	1	1	0	0	0
Other gender	16-20 years	0	0	0	0	0
Man	20-30 years	2	0	0	0	0
Female	20-30 years	1	0	0	0	0
Other gender	20-30 years	0	0	0	0	0
Man	30-35 years	1	1	0	0	0
Female	30-35 years	1	2	0	0	0
Other gender	30-35 years	0	0	0	0	0
Man	35-40 years	0	0	0	0	0
Female	35-40 years	0	0	0	0	0
Other gender	35-40 years	0	0	0	0	0

Note. In this Table, the responses from Portuguese participants on their experiences with accommodations committed to sustainable development and CSR showed varying satisfaction levels across different age and gender groups. Notably, females aged 16-20 were generally satisfied, with one participant expressing high satisfaction. In the 20-30 age group, both males and females were satisfied, with some males reporting very pleased experiences. However, in the 30-35 age group, while females had mixed satisfaction levels, males expressed only moderate satisfaction and were not extremely pleased. These findings highlight the need to consider demographic differences when evaluating the impact of sustainable accommodations on guest satisfaction.

Q8: If you've ever been to an accommodation committed to a sustainable development and CSR approach, what did you think?						
Tunisia						
Gender	Age	I was very pleased with my stay	I was satisfied, but it didn't change much for me	I was satisfied	not satisfied	
Man	20-30 years	2	5	0	0	0
Female	20-30 years	0	2	0	0	0
Man	30-35 years	0	1	0	0	0
Female	30-35 years	0	0	0	0	0

Note. In Tunisia, the feedback on accommodations committed to sustainable development and CSR varied. Among males aged 20-30, there was a positive response, with participants being very pleased with their stay. Females in the same age group had mixed experiences, expressing both satisfaction and minimal impact on their perception. In the 30-35 age group, males generally reported satisfaction, while females, with fewer responses, also tended to express satisfaction. This suggests that individual experiences play a role in shaping perceptions, highlighting the importance of considering diverse perspectives within demographic segments.

The purpose of the survey question Q8, "If you have already stayed in accommodation committed to sustainable development and CSR, what did you think?" is to elicit responses and viewpoints from respondents who have had firsthand experience staying in accommodations that place a high priority on sustainable development and practice Corporate Social Responsibility (CSR) strategies.

The question Q9 "Do you have any suggestions for improving the CSR engagement of tourism businesses?" seeks to elicit opinions and suggestions from respondents on how tourism businesses might improve their Corporate Social Responsibility (CSR) initiatives.

Table 23 Suggestion for improving the CSR

Portugal				
Q9: Do you have any suggestions for improving the CSR commitment of companies in the tourism sector?				
	Gender	Age	Yes	No
Man		20-30 years	2	0
Female		20-30 years	0	1
Man		30-35 years	0	2
Female		30-35 years	1	2
Man		16-20 years	0	0
Female		16-20 years	0	2

Note. In this table, Portuguese respondents, spanning different age and gender categories, shared their suggestions for enhancing CSR commitment in the tourism sector. In the 20-30 age group, two males provided suggestions, while no input was received from females. The 30-35 age group had no suggestions from males but garnered one from a female participant. Interestingly, females aged 16-20 displayed more engagement, with two individuals offering suggestions, while no input was provided by males in the same age group. This reflects diverse levels of interest and participation in contributing ideas to advance CSR practices in the tourism industry.

The follow-up inquiry Q10 "If so, what are your suggestions?" is frequently used in questionnaires to ask respondents for their advice or thoughts on a particular subject or problem.

Table 24 Suggestion

Portugal		Tunisia	
No	3	No	7
No suggestion	5	No suggestion	2

Note. The provided table illustrates the responses regarding suggestions for improving CSR commitment in the tourism sector. In Portugal, there is a notable inclination among respondents to offer suggestions, whereas in Tunisia, a significant portion expressed no specific recommendations. This disparity highlights potential areas for targeted interventions and educational campaigns to further enhance CSR understanding and engagement, contributing to a more responsible and sustainable tourism landscape.

4.1.3 Bivariate Analysis

A simple linear regression is used to test the two Hypotheses mentioned previously.

To be able to do the first linear regression we need some indicators, we need a sample of data that includes both hotel occupancy rate (per year) which is regarded as an index of hotel performance, and employee working conditions measures (from 1 to 10) which is regarded as a CSR social indicator.

Ten of the hotels were examined randomly in accordance with the data obtained from the questionnaire:

Table 1 indicates a random sample of 5 Portuguese hotels data merged with 5 Tunisian hotels data

Table 25 Hotel Occupancy and Employee Working Conditions

Employee working conditions	Hotel occupancy rate
7	40%
8	40%
8	45%
8	45%
8	50%
8	55%
9	55%
10	55%
10	60%
10	65%

Note. This table demonstrates the data collected for the hotel occupancy and the Employee conditions, the data represents the number of employees and the corresponding hotel occupancy rates. The values show the count of employees working under different conditions alongside the respective hotel occupancy rates for each entry.

After entering the sample in Excel, An analyse was applied in order to know if the variable .. explain the dependent variable which is the ..

Table 26 Summary Output

Regression Statistics	
R Square	0,715294471
Standard Error	0,047724671
Observations	10

Note. This table demonstrates the summary output, the regression statistics provide insights into the relationship between variables. The "Multiple R" value indicates the correlation coefficient, with a value of 0.845750833. The "R Square" represents the coefficient of determination, indicating the proportion of the dependent variable's variance explained by the independent variables (0.715294471). The "Adjusted R Square" adjusts the R Square for the number of predictors (0.67970628). The "Standard Error" is a measure of the model's accuracy (0.047724671), and there are 10 observations in the dataset.

Table 27 ANOVA

	Df	SS	MS	F	Significance F
Regression	1	0,045778846	0,045778846	20,09920844	0,002047061
Residual	8	0,018221154	0,002277644		
Total	9	0,064			

Table 28 Coefficients

	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%	Lower 95%	Upper 95%
	-	-	-	-	-	-	-	-
Intercept	0,060576923	0,128161301	0,472661582	0,649080994	0,356117412	0,234963566	0,356117412	0,234963566
Employee working conditions	0,066346154	0,014798792	4,483214075	0,002047061	0,032220078	0,10047223	0,032220078	0,10047223

Note. The two tables demonstrate the ANOVA analysis, the coefficients represent the estimated values for the intercept and the variable "Employee working conditions" in a regression equation. The "Standard Error" provides the standard deviation of the coefficient estimate. The "t Stat" measures the number of standard deviations the coefficient is from zero. The "P-value" assesses the statistical significance of the coefficients. The "Lower 95%" and "Upper 95%" values present the confidence interval for the coefficients at the 95% level. Notably, the P-value for "Employee working conditions" is 0.002047061, indicating a statistically significant relationship with the dependent variable

To be able to do the second linear regression we need some indicators, we need a sample of data that includes both hotel occupancy rate (per month) which is regarded as an index of hotel performance, and Electricity consumption LED measures (from 1 to 6) which is regarded as a CSR social indicator.

Table 29 Electricity Consumption LED and Hotel Occupancy Rate per Month

Electricity consumption LED (%)	Hotel occupancy rate per month (%)
30	52
40	59
47	58
55	65
58	75
65	70

Note. This table demonstrates the data collected for the Electricity consumption LED and Hotel occupancy rate per month.

The linear correlation coefficient between the two variables has been calculated using simple linear regression analysis, as follows and we obtained:

Table 30 Summary Output of the Sample 1

Regression Statistics	
R SQUARE	0,806626192
Standard Error	4,165002042
Observations	6

Note. This table provides essential regression statistics. The R² value of 0.8066 indicates a strong fit, explaining 80.66% of the dependent variable's variability. The standard error is 4.165, signifying the model's precision. With 6 observations, the sample size is a key consideration in interpreting the results. These statistics offer insights into the model's explanatory power and reliability.

Table 31 ANOVA of Sample 1

	Df	SS	MS	F	Significance F
Regression	1	289,4443653	289,4443653	16,68532468	0,015039493
Residual	4	69,38896804	17,34724201		
Total	5	358,8333333			

Note. This Table presents ANOVA results for Sample 1. The regression model is statistically significant (F = 16.69, p = 0.015), explaining variability in the dependent variable. Residual analysis indicates a mean square of 17.35. With 5 observations, the total sum of squares is 358.83, offering insights into the model's significance and the distribution of variability.

Table 32 ANOVA of Sample 1

	Coefficients	Standard Error	T Stat	P-Value	Lower 95%	Upper 95%	Lower 95%	Upper 95%
Intercept	33,93486668	7,355526042	4,613520024	0,009929331	13,51265241	54,35708095	13,51265241	54,35708095
Electricity consumption LED (%)	0,594545084	0,14555176	4,084767396	0,015039493	0,190428612	0,998661557	0,190428612	0,998661557

Note. This Table displays coefficients for Sample 1, the Intercept (33.93) is statistically significant (p = 0.0099), with a 95% confidence interval of 13.51 to 54.36. The coefficient for Electricity consumption LED (%) is 0.59 (p = 0.015), with a 95% confidence interval from 0.19 to 0.99. These coefficients provide insights into variable impacts on the dependent variable and their statistical significance.

For the last Hypothesis, a Pearson test is used to check if the two variables are correlated or not.

Table 33 Sample of a seven hotels data

Hotels	Sustainability	CSR practices
Hotel 1	4	4
Hotel 2	3	4
Hotel 3	3	3
Hotel 4	4	4
Hotel 5	4	4
Hotel 6	4	4
Hotel 7	4	4

Note. Table 13 demonstrates a sample of a seven hotels' data collected

After Analyzing the sample in Excel, the covariance is obtained through a formula and then Pearson correlation coefficient is determined.

By updating the formula's values in Excel, the data obtained are as follows:

Tabela 34 Pearson Correlation Coefficient

Coefficient (r) :	0,645497224
n :	7
T stat:	1,889822365
Df:	5
p value:	0,117386795

Note. This table demonstrates the Pearson correlation coefficient obtained, due to the limited number of observations, the correlation coefficient may not exhibit a strong relationship between the variables under investigation. The reliability and generalizability of the correlation may be affected by the reduced sample.

Where:

R is the Pearson correlation coefficient

n is the number of observations.

T stat is the T statistic

Df is the degree of freedom

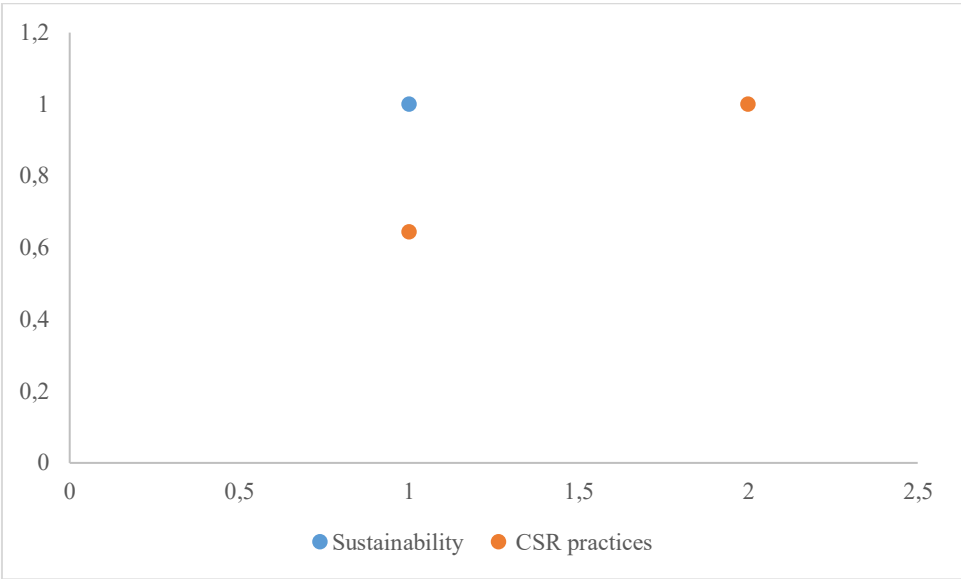
P-value is the probability

Table 35 Correlation Between the Sustainability and the CSR practices

	Sustainability	CSR practices
Sustainability	1	
CSR practices	0,645497224	1

Note. This Table shows a positive and moderate correlation (0.65) between Sustainability and Corporate Social Responsibility (CSR) practices. This implies that as Sustainability scores increase, there is a corresponding increase in CSR practices, highlighting their interdependence.

Figure 17 Scatter Plot of the Sustainability and CSR practices



Note. Figure 7 demonstrates the Scatter Plot of the Sustainability and the CSR practices

4.3 Impact of CSR and sustainability on the companies' financial performance of the Portuguese and Tunisian Tourism sector

In this chapter, the core findings were explored and offered a detailed interpretation of our study, which examines the correlation between corporate social responsibility (CSR) practices and the hotel industry in Portugal and Tunisia. The results were also analyzed for the travel agencies sector. This chapter provides a comprehensive overview of our research, shedding light on the integration of CSR practices in these sectors and its impact.

4.3.1 Main findings and interpretation

Notable findings are obtained from the dataset analysis. There is a significant positive correlation (multiple R = 0.846) between the variables, and the independent variable (R-squared = 0.715) accounts for 71.5% of the variance in the dependent variable. With 10 data, the adjusted R-squared value (which takes into account the complexity of the model) is 0.680, and the standard error is 0.048. An F-statistic of 20.099 and a low p-value of 0.002 in the ANOVA table demonstrate statistical significance, supporting the significance of the regression model. With a p-value of 0.002, the coefficient for "Employee working conditions" is 0.066, indicating a statistically significant positive correlation with the dependent variable. These findings have ramifications for stakeholders and decision-makers as well as academic and practical value.

The high multiple R value of 0.898 in this dataset, which was analyzed indicates a strong positive connection between Hotel occupancy rate per month (%) and Electricity consumption LED (%). ANOVA analysis confirms the statistical significance of the findings, which indicate that variations in LED electricity consumption account for about 80.7% of the variation in hotel occupancy rate. With a coefficient of 0.595 and a p-value of 0.015, the coefficients demonstrate that hotel occupancy is considerably impacted by electricity usage LED. When it comes to locations where hotel occupancy and electricity use are of concern, this research provides insightful information for decision-makers.

Regarding the hotel industry:

Regarding the Question 1 and Question 2 of the hotel' questionnaire, those question are biographical and demographic.

Regarding the Question 3 of the hotel'questionnaire, both charts show a partial integration of CSR into the day-to-day management of Portuguese and Tunisian hotels. The Portuguese hotel scored an average of 3, while the Tunisian hotel scored a slightly higher average of 3.33. This suggests that both hotels are making efforts to incorporate CSR practices, but that there are still opportunities for improvement. The difference between averages is minimal, indicating a similarity in their level of CSR integration.

Regarding the Question 4 of the hotel'questionnaire, By comparing the two charts, there is a difference in the responses regarding compliance with ISO 26000. The Portuguese hotel seems to have a higher proportion of respondents who say that these policies and practices are being implemented in line with the standard, while for the Tunisian hotel, the answers are more balanced between yes and no.

Regarding the Question 5 of the hotel questionnaire, by comparing the two charts, we can see a similarity in the ratings given to the working conditions of the employees. The most frequently given scores are 8 for both hotels, indicating a generally positive assessment of working conditions. The differences between the ratings assigned are minimal, suggesting some consistency in the perceptions of employees at the two hotels. It is important to note that this interpretation is based on participant responses and that there may be individual variations in employee experiences.

Regarding the Question 6 of the hotel questionnaire, by comparing the two charts, we can see that the measures taken to limit water and energy consumption are similar to some extent. Both hotels value the installation of energy efficiency equipment and the training of staff in water and energy saving practices. However, there are some notable differences, notably in the use of renewable energy sources, where the Portuguese hotel scores higher. In addition, the Portuguese hotel puts more emphasis on encouraging guests to reuse towels and sheets. Regarding the Question 7 of the hotel questionnaire, by comparing the two charts, there is a similarity in the measures taken to manage the waste. Both hotels attach importance to reducing waste by using bulk products and setting up a waste sorting system. In both cases, these measures aim to minimize the environmental impact of the waste generated by the hotel. However, the Portuguese hotel scores higher in all of the measures mentioned, perhaps indicating a greater focus on waste management.

Regarding the Question 8 of the hotel questionnaire, Overall, both of the Tunisian and the Portuguese hotels scored highly in the inclusion categories, with the majority of participants considering hotels to be inclusive in their management. However, the Portuguese hotel scored higher with no participants considering it as not very inclusive, not very inclusive or neutral, while the Tunisian hotel had some responses indicating less inclusion.

Regarding the Question 9 of the hotel questionnaire, Overall, both of the Tunisian and Portuguese hotels scored highly in terms of health and safety guarantees. The majority of participants in both cases considered the hotels to be safe, with some participants even indicating that they were very safe. No participants expressed safety concerns at either hotel.

Regarding the Question 10 of the hotel questionnaire, Overall, both of the Tunisian and Portuguese hotels scored highly in terms of their contribution to the local community. The majority of participants in both cases felt that hotels make a significant, if not very significant, contribution to the local community. No participants indicated that they make no or limited contributions.

Regarding the Question 11 of the hotel questionnaire, Overall, the Portuguese hotels scored higher in terms of positive impact on the environment and the local community compared to the Tunisian hotels. The majority of participants in the case of the Portuguese hotel considered that it had a positive impact, while the majority of participants in the case of the Tunisian hotel indicated a neutral impact. None of the participants mentioned a very negative or positive impact on the two hotels.

Regarding the Question 12 of the hotel questionnaire, Overall, the Portuguese hotels seem to have a more proactive and varied communication on its CSR practices compared to the Tunisian hotels. The Portuguese hotels use social media to share information and interact with guests and the public, in addition to publishing sustainability reports online and collaborating with external organizations.

However, the Tunisian hotels focus mainly on publishing sustainable development reports online and collaborating with external organizations.

Regarding the Question 13 of the hotel questionnaire, Based on the responses of the participants, both of the Tunisian hotels and Portuguese hotels appear to have a similar CSR performance overall. None of them did receive any mention of very low performance or low performance in terms of CSR. Participants rated hotels primarily as neutral or CSR-performing. The Portuguese hotels have received a few additional mentions of effectiveness and excellence in CSR.

Regarding the Question 14 of the hotel questionnaire, Both of Tunisian hotels and Portuguese hotels have similar future projects in the areas of sustainable development and CSR. Both plan to introduce new sustainable development programs to reduce energy, water and waste consumption, as well as new outreach programs for employees and clients. In addition, they intend to invest in sustainable technologies. The Portuguese hotels seems to have a higher level of commitment, as all participants indicated these future projects, while for the Tunisian hotels, responses vary and some participants mentioned additional unspecified projects.

Regarding the Travel agencies industry

Regarding the Question 1 of the Travel agency questionnaire, Both Tunisian and Portuguese travel agencies received positive responses regarding the integration of CSR criteria into their activities. No participants indicated a zero or low level of integration. However, there is a difference in the evaluations. The Tunisian travel agency received mainly an average rating, while the Portuguese travel agency received various ratings, ranging from medium to strong and very strong.

Regarding the Question 2 of the Travel agency questionnaire, Both of the Tunisian and Portuguese travel agencies have taken the environmental dimension into account in their tourism activities. Waste management practices are mentioned by both agencies, thus showing a common concern for responsible waste management. In addition, both agencies have also focused on encouraging the use of sustainable modes of transport, which demonstrates an awareness of the environmental impact of tourism transport.

Regarding the Question 3 of the Travel agency questionnaire, Both of the Tunisian and Portuguese travel agencies are implementing initiatives to encourage their customers to respect the environment and local communities when traveling. They both provide information on environmentally responsible travel practices, reflecting a willingness to educate customers on the importance of environmentally friendly behavior. In addition, both agencies work with local partners to deliver activities that respect the environment and local cultures, demonstrating a commitment to sustainable tourism and the involvement of local communities.

Regarding the Question 4 of the Travel agency questionnaire, The two of the Tunisian and Portuguese travel agencies implement actions to promote local economic development in the tourist destinations they offer. They work with local artisans and businesses to offer authentic products, which helps support the local economy and promote local crafts. In addition, the Portuguese agency goes further by also supporting local economic development projects, demonstrating an additional commitment to strengthening local communities.

Regarding the Question 5 of the Travel agency questionnaire, Both travel agencies value the protection of human rights and the fight against any form of discrimination in their tourism activities. They adopt policies to avoid activities that exploit animals or that violate the rights of local populations. In addition, both agencies provide training to raise awareness of human rights and anti-discrimination issues among their staff. However, it is interesting to note that the Tunisian agency specifically mentions customer training, while this is not mentioned for the Portuguese agency.

Regarding the Question 6 of the Travel agency questionnaire, Both of the Tunisian and Portuguese travel agencies value the safety and health of their customers when traveling. They have set up a dedicated team to assist clients in case of emergencies and they follow the health situations in the proposed destinations. The measures mentioned indicate a concern for the safety and well-being of customers.

Regarding the Question 7 of the Travel agency questionnaire, Both of the Tunisian and Portuguese travel agencies attach importance to managing the social and environmental impacts of their tourism providers. They seek to work with providers who meet environmental and social standards, and they regularly evaluate their providers. This indicates a willingness to collaborate with tourism stakeholders who share similar values of sustainability and social responsibility.

Regarding the Question 8 of the Travel agency questionnaire, both of the Tunisian and Portuguese travel agencies recognize the importance of measuring their impact on the environment, society and the local economy. They put in place indicators to assess these different aspects. This demonstrates a willingness to quantify and objectively assess the consequences of their activities in these key areas.

Conclusion, limitations and further research

Corporate social responsibility (CSR) integration has grown in importance in the modern, worldwide society. In order to address social, environmental, and economic problems, this study examined the significance of CSR and sustainability in the tourism sector. The main findings from this study provide insightful information on how CSR integration is progressing in Portugal and Tunisia's hospitality industries. A significant effort is being made in both nations to integrate CSR concepts into daily operations, according to the analysis of CSR participation in hotels, tour operators, and tourists.

This demonstrates a rising understanding of the significance of ethical corporate conduct within the tourist sector. The study found a number of beneficial results, including prudent resource management and initiatives to lessen adverse effects. The research assumptions were further strengthened by the empirical evidence, which showed a considerable influence of CSR activities on financial success. These results highlight the practical advantages of CSR adoption in the tourist industry and imply that companies prioritizing CSR are more likely to experience better financial results. The positive relationship between "CSR practices" and "Sustainability" also emphasizes the potential link between rising CSR adoption and improved sustainability levels. According to this link, firms who continue to embrace CSR help to further the overarching objective of attaining sustainability in the travel and tourist sector.

However, it's crucial to acknowledge that there's still room for development. While the CSR performance of the hotels in Portugal and Tunisia appeared outstanding, it's essential to interpret these results with caution due to the limited sample size. The smaller sample size may influence the precision of our findings, and therefore, the exact interpretation of the CSR performance should be approached with some degree of caution. This underscores the need for further research and a broader dataset to provide a more comprehensive understanding. Despite this limitation, the observed excellence in CSR practices offers an encouraging foundation, indicating an opportunity for companies in the tourism industry to continually enhance their CSR procedures.

Due to multiple constraints, this research had to employ limited data samples for the analysis. Large sample collections have been difficult due to limited mobility, and several hotels have refused to comply with our request. Despite these challenges, we went with this strategy in order to optimize the analysis of each accessible sample and verify the validity of the research. The restrictions were acknowledged and placed on the samples and are completely transparent about these limitations throughout the study.

Future research should investigate a variety of angles to deepen our understanding of corporate social responsibility (CSR) and sustainability in the travel and tourism sector. In the initial stages, a longitudinal analysis following CSR and sustainable practices in tourism over an extended period of time might offer insightful information about their development and long-term effects. Second, a more thorough evaluation of CSR adoption and sustainable practices on a worldwide scale would be made possible by undertaking an industry-wide survey that includes a bigger and more varied sample of hotels, tour operators, and visitors across various nations and regions.

In-depth interviews and focus groups are examples of qualitative research techniques that may be used to gain a better understanding of the reasons for and difficulties that tourist organizations have while implementing CSR into their operations. A more comprehensive knowledge of the social and economic components of CSR in the context of the tourism industry may be achieved by investigating the direct and indirect effects of CSR activities on local communities in various tourist destinations. These avenues for study will help us learn more and direct the creation of CSR strategies and sustainable business practices that are more successful in the sector.

References

- Agudelo, M.A.L., Jóhannsdóttir, L. & Davídsdóttir, B. (2019) A literature review of the history and evolution of Corporate Social Responsibility - International Journal of Corporate Social Responsibility, SpringerOpen. Springer International Publishing. Available at: <https://jcsr.springeropen.com/articles/10.1186/s40991-018-0039-y?uc=racialjustice> (Accessed: November 25, 2022).
- Amanovich, P.F. (2022) The importance of Tourism, View of the importance of Tourism. conferencezone.org. Available at: <http://conferencezone.org/index.php/cz/article/view/147/142> (Accessed: November 25, 2022).
- Aslaksen, H.M., Hildebrandt, C. & Johnsen, H.C.G. (2021) The long-term transformation of the concept of CSR: Towards a more comprehensive emphasis on sustainability - International Journal of Corporate Social Responsibility, SpringerOpen. Springer International Publishing. Available at: <https://jcsr.springeropen.com/articles/10.1186/s40991-021-00063-9> (Accessed: November 25, 2022).
- Aytekin, A. (2019) Evaluation of the financial performance of tourism companies ..., Researchgate. Researchgate. Available at: https://www.researchgate.net/publication/338388533_Evaluation_of_the_Financial_Performance_of_Tourism_Companies_Traded_in_BIST_via_a_Hybrid_MCDM_Model (Accessed: November 25, 2022).
- Garcês, S. et al. (2018) Positive psychology & tourism: A systematic literature review, Tourism & Management Studies. Available at: https://www.tmsudies.net/index.php/ectms/article/view/1048/pdf_105 (Accessed: November 25, 2022).
- Halbusi, H.A. and Tehseen, S. (2017) Corporate Social Responsibility (CSR): A literature review, Malaysian Journal of Business and Economics (MJBEB). Available at: <https://jurcon.ums.edu.my/ojums/index.php/mjbe/article/view/1078> (Accessed: November 25, 2022).
- Hellal, M. (2021, August 30). Le Tourisme tunisien avant et après la covid-19. Études caribéennes. Retrieved January 3, 2023, from <https://journals.openedition.org/etudescaribeennes/21990>

- Huseynli, E. (2022) Sustainable tourism and its environmental, economic, social benefits to the host destinations, Researchgate. Researchgate. Available at: https://www.researchgate.net/publication/358738272_SUSTAINABLE_TOURISM_AND_ITS_ENVIRONMENTAL_ECONOMIC_SOCIAL_BENEFITS_TO_THE_HOST_DESTINATIONS (Accessed: November 25, 2022).
- Lv, W. et al. (2016) What dimension of CSR matters to organizational resilience ..., Researchgate. Researchgate. Available at: https://www.researchgate.net/publication/331777487_What_Dimension_of_CSR_Matters_to_Organizational_Resilience_Evidence_from_China (Accessed: November 25, 2022).
- Madanaguli, A. et al. (2021) Corporate Social Responsibility and sustainability in the tourism sector: A systematic literature review and future outlook, Researchgate. Researchgate. Available at: https://www.researchgate.net/publication/355879562_Corporate_social_responsibility_and_sustainability_in_the_tourism_sector_A_systematic_literature_review_and_future_outlook (Accessed: November 25, 2022).
- Mensah, C. and Kugbonu, M. (2020) C CSR in Tourism., Researchgate. Researchgate. Available at: https://www.researchgate.net/publication/344396072_C_CSR_in_Tourism (Accessed: November 25, 2022).
- Pham, T. and Phan, T.T.H. (2020) How to improve financial performance of tourism and travel ..., Researchgate. Researchgate. Available at: https://www.researchgate.net/publication/340079707_How_to_improve_financial_performance_of_tourism_and_travel_enterprises_The_case_of_Vietnam (Accessed: November 25, 2022).
- Rodriguez-Gomez, S. et al. (2020) Where does CSR come from and where does it go? A review of the state of the art, MDPI. Multidisciplinary Digital Publishing Institute. Available at: <https://www.mdpi.com/2076-3387/10/3/60> (Accessed: November 25, 2022).
- Sharma, G.D., Thomas, A. & Paul, J. (2020) Reviving Tourism Industry Post-covid-19: A resilience-based framework, Tourism Management Perspectives. Elsevier. Available at: <https://www.sciencedirect.com/science/article/pii/S2211973620301537> (Accessed: November 22, 2022).
- Uyar, A. et al. (2021) Does firms' CSR engagement support tourism sector development, Moderation effect of CSR committee and CEO duality, Sage journals. Tourism Economics. Available at:

<https://journals.sagepub.com/doi/full/10.1177/13548166211024502> (Accessed: November 25, 2022).

Vartiak, L. (2014) Activities of socially responsible companies operating in the ..., Researchgate. Rsearchgate. Available at: https://www.researchgate.net/publication/283268161_ACTIVITIES_OF_SOCIALLY_RESPONSIBLE_COMPANIES_OPERATING_IN_THE_EUROREGION_BESKYDY (Accessed: November 25, 2022).

Webography:

<https://www.discovertunisia.com/en/tunisie-activities/golf>

<https://www.discovertunisia.com/en/tunisie-wellbeing/thalasso-spa>

<https://www.discovertunisia.com/en/tunisie-culture/unmissable-sites>

<https://www.discovertunisia.com/en/tunisie-culture/contemporary-culture>

<https://www.discovertunisia.com/en/tunisie-culture/universal-heritage>

<https://www.discovertunisia.com/en/tunisie-culture/museums>

https://www.tripadvisor.fr/Attractions-g293758-Activities-c59-Tunis_Tunis_Governorate.html

<https://www.tripadvisor.fr/Attractions-g293753-Activities-c42-t174-Tunisia.html>

<https://tunisie.co/article/8527/reserver/agences-de-voyages/top-5-agences-311332>

https://tunisiatourism.info/fr/search_hotel?destination_id=6&filterby=

https://data.worldbank.org/indicator/ST.INT.RCPT.CD?end=2020&locations=TN&most_recent_year_desc=false&start=2011&view=chart

https://www.turismodeportugal.pt/en/Turismo_Portugal/visao_geral/Pages/default.aspx

<https://www.visitportugal.com/>

<https://www.turismodeportugal.pt/>

<https://www.visitportugal.com/en>

<https://www.discovertunisia.com/>

<https://tradingeconomics.com/portugal/gdp>

<https://tradingeconomics.com/portugal/tourism-revenues>

<https://guides.lib.vt.edu/researchmethods/interviews>

<https://www.tourisme.gov.tn/>

<http://www.apal.mrt.tn/>

Appendix and Annex

Appendix 1. Survey by Questionnaire for Hotels, Travel agencies and Travellers

https://docs.google.com/forms/d/1A_tVFlvgpwM1sS12MqwfyUhxraM6DcKmUngZ9IbMZnk/edit

<https://docs.google.com/forms/d/1pgvGNSHOVxGKEdjggtGoxXyMneziS2TXPE2NNKblrcM/edit>

<https://docs.google.com/forms/d/14AG8pQFH3FCpovFxmHLctF0QdARTnRrVCIHBgzW7ebo/edit>

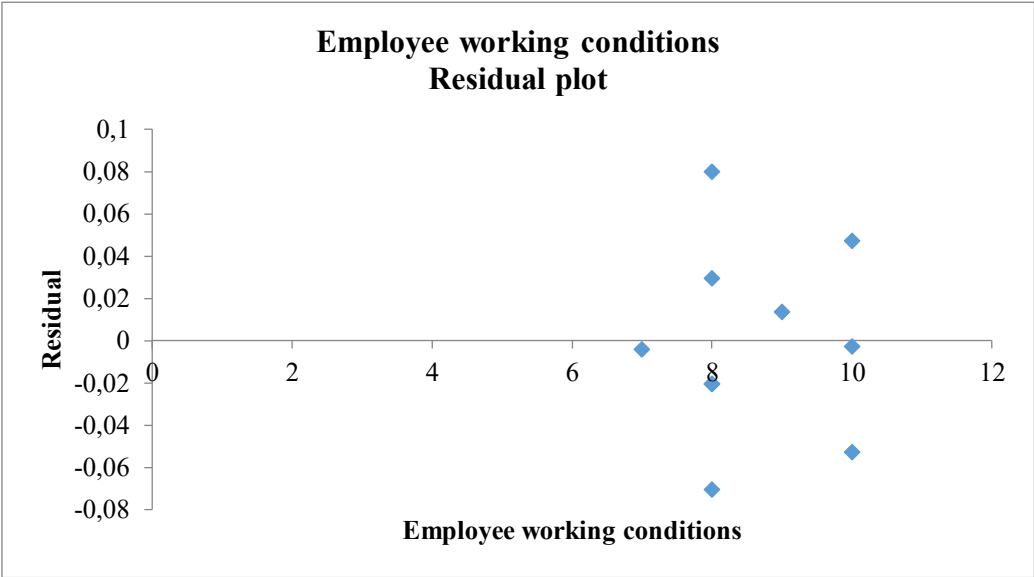
Appendix 2. Residual Output for the Employee Working Conditions

Table 36 Residual Output

Observation	Previsions Hotel occupancy rate per (%)	Residuals
1	0,403846154	-0,003846154
2	0,470192308	-0,070192308
3	0,470192308	-0,020192308
4	0,470192308	-0,020192308
5	0,470192308	0,029807692
6	0,470192308	0,079807692
7	0,536538462	0,013461538
8	0,602884615	-0,052884615
9	0,602884615	-0,002884615
10	0,602884615	0,047115385

Note. Table 5 demonstrates the residual output

Figure 18 Residual Plot



Note. This figure demonstrates the residual plot of the employee working conditions

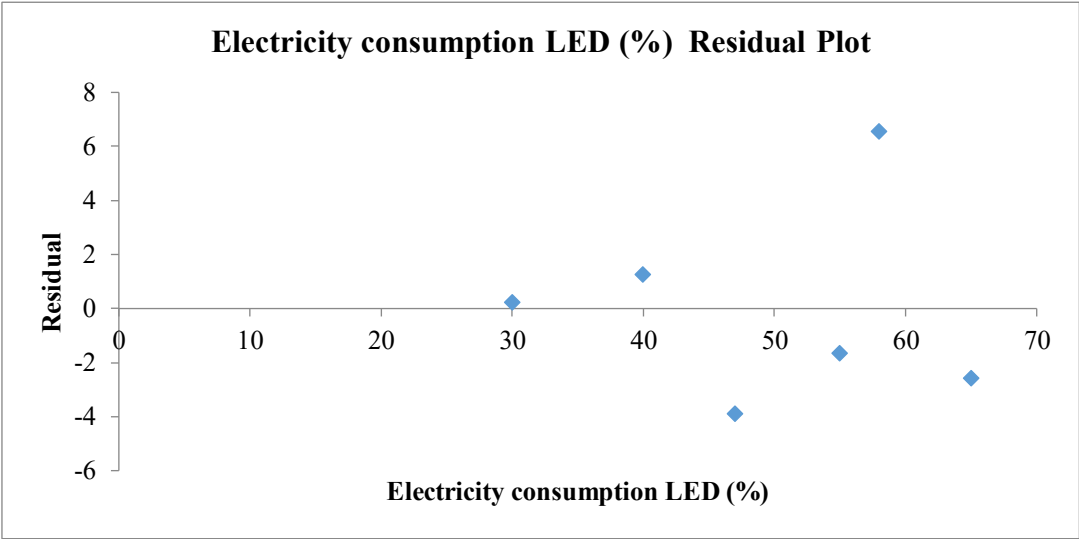
Appendix 3. Residual Output for the Electricity consumption LED

Table 37 Residual Output

Observation	Previsions Hotel occupancy rate per month (%)	Residuals
1	51,77121921	0,228780786
2	57,71667006	1,283329941
3	61,87848565	-3,87848565
4	66,63484633	-1,634846326
5	68,41848158	6,581518421
6	72,58029717	-2,580297171

Note. Table 11 demonstrates the Residual output

Figure 19 Residual Plot of the Electricity LED



Note. This Figure demonstrates the Residual Plot of the Electricity consumption LED

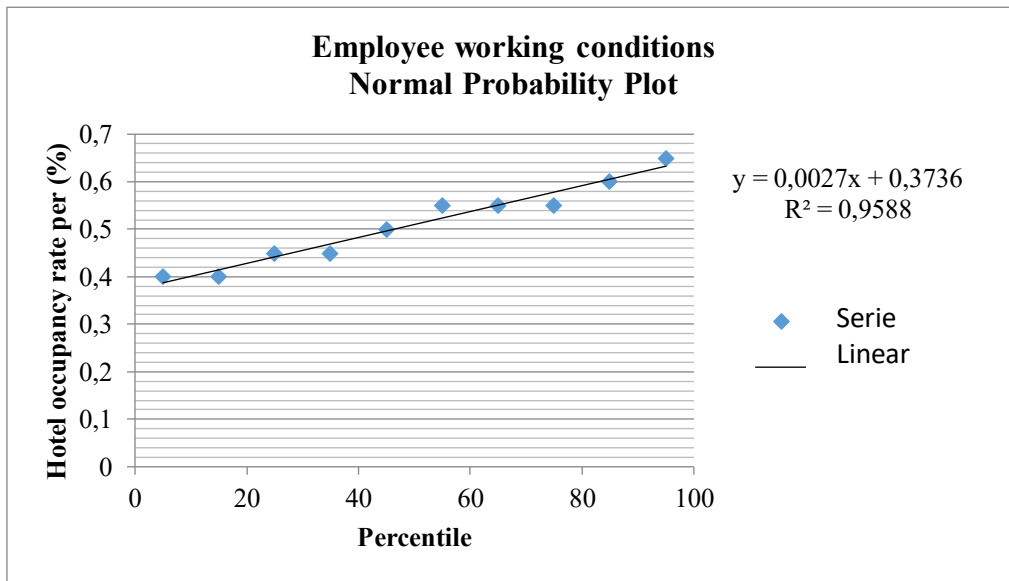
Table 38 Probability Output

Percentile	Hotel occupancy rate per (%)
5	0,4
15	0,4
25	0,45
35	0,45
45	0,5
55	0,55
65	0,55
75	0,55
85	0,6
95	0,65

Note. Table 6 demonstrates the probability output

Appendix 4. Normal Probability Output for the Employee Working Conditions

Figure 20 Normal Probability Plot of the Employee Working Conditions



Note. This figure demonstrates the Normal probability plot of the Employee working conditions

The following equation is obtained:

$$Y = 0.0663x - 0.0606$$

The linear relationship between the variables x and y is shown by the linear regression equation $y = 0.0663x - 0.0606$. The slope of the regression line, which shows a positive correlation between x and y , is 0.0663. This implies that y tends to rise along with an increase in x . The value of y when x equals zero is represented by the ordinate at the origin, which is -0.0606. The regression model fits the data perfectly, as shown by the coefficient of determination, R^2 , which is 1. In other words, the model completely accounts for the difference between y and x .

So the simple linear regression model is:

$$\text{Hotel Occupancy Rate} = 0.0663 * \text{Employee Work Conditions} - 0.0606$$

Simple Linear regression for the (H2):

In order to do the second linear regression, we need a sample of data that includes both hotel occupancy rate (per month) which is regarded as an index of hotel performance, and electricity consumption (per month) which is regarded as a Sustainability indicator.

To be able to model the relationship between the hotel occupancy rate (dependent variable) and Electricity consumption (independent variable), the variables need to be set as Y and X .

Formula:

$$Y = a + b.X$$

$$\text{Hotel occupancy rate} = a + b * \text{Electricity consumption}$$

Table 7 Information about a Tunisian hotel was examined in accordance with the data obtained through phone interview about its monthly electricity LED consumption.

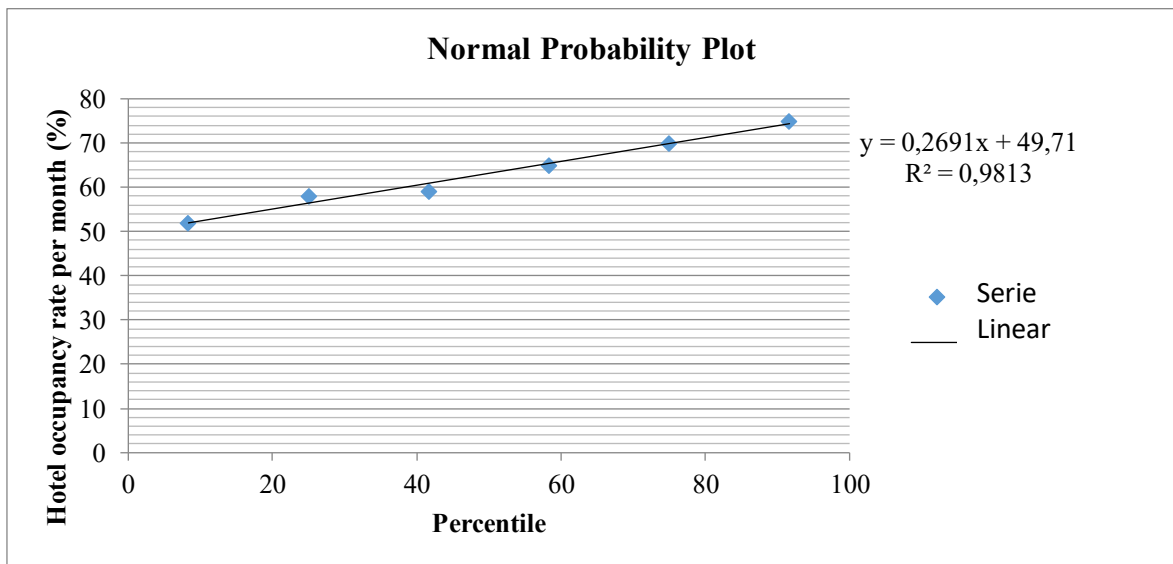
Appendix 5. Normal Probability Output for the Hotel occupancy rate

Table 39 Probability Output

Percentile	Hotel occupancy rate per month (%)
8,333333333	52
25	58
41,66666667	59
58,33333333	65
75	70
91,66666667	75

Note. This Table demonstrates the probability output

Figure 21 Normal Probability Plot of the Hotel Occupancy



Note. This figure demonstrates the Normal Probability Plot of the hotel occupancy per month