

## **Create Shared Value, As A New Competitive Advantage, And Its Impact on Sustainable Strategy Analytical Study Applied on A Sample of Hotels in Erbil City**

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### **Abstract**

In the rapid pace of competition in now a day's business environment, a firm is requiring to be more competitive. Competitiveness of the global business has raised concerns among policy makers about the need for competitive advantage and creating Shared value as a new competitive advantage has in more recent light found more meaning in underdevelopment countries, faced with deep societal challenges that business can solve whilst creating economic value. Business can create Shared value through engaged it with their sustainable strategy to performing their societal obligation.

The research tries to investigate the correlation between creating Shared value as an independent variable, and sustainable strategy including its dimensions (social sustainability, economic sustainability, environmental sustainability), as a dependent variable. SPSS program was used to analysis the collecting data

The research demonstrates the existence of a positive correlation between the study variables, and came out with number of recommendations, the main recommendation is to encourage local business to address community issues through focusing on convergences between their business model and those issues.

Keyword: Creating Shared value, sustainable strategy.

### **Introduction:**

Over the past decade, the debate around the purpose of business and the ability of capitalism to faster prosperity has intensified dramatically. Business leaders, consumers, and academics realize that focusing on short-term financial performance is hampering the private sectors' ability to provide innovations that allow both business and society to prosper, while simultaneously preserving environmental integrity (Arevalo & Zollo, 2011, 948). Whithin this discussion a new concept has been proposed by (Porter and Kramer) professor in Harvard Business School shared value proposes to redefine the purpose of of business as "creating economic value in a way that also creates value for society by addressing its needs and challenges (Moore, 2014, 23). In the other hand, companies need to creat business strategies based on an understanding that the rapidly-shifting external cintext, disruptive thchnologies dislocation and natural resources scarcity – are not for only sustainability, but are issues of business strategy and crucial conversation for the boardroom. Sustainable strategy refer to an integrattion of business activities whth environmental and social management to creat economical value, healthy ecosystems, and strong communications if successfully implemented sustainable strategies that leads to shared value creation (Scagnelli & Cisi, 2014, 64). Based on the above, the present study will analysis the impact of Shared value creation on sustainable strategy in a sample of hotels in Erbil City. This study has been divided in to four sections, the first section deals with the scope of the sudy and its methodology. The second section will address the concepts of shared value creation as will as the concept of sustainable strategy along with describes their dimensions. Section three illustrates the results and determines the relationship between the study variables along with examines the impact of shared value creation on sustainable strategy. Finally, the fourth section will clarify the most findings and presents a set of recommendations.

## **Section one: The scope of the study and methodology:**

### **The scope of the study:**

#### **Study problem:**

The era of stand a lone sustainability strategy with subsequent integration of sustainability into company strategy, needs to end: the creation of resilient business strategies that take sustainability as their foundation needs to begin, and there is a need for new tools and approaches that prioritize and measure the impact of sustainability strategies in a language that resonates with business, this new approach embodied in the shared value concept.

Based on the above, the present study aims to identify the compatibility between creating shared value with sustainability strategy, along with testing the correlation in sample of hotels in Erbil City. In this regards the most important questions that this study attempts to find a proper answer may explains as follows:

- 1. Is there is a correlation between creating shared value and sustainability strategy collectively and individually?**
- 2. Is there is an impact of creating shared value in achieving sustainability strategy collectively and individually?**

#### **Research hypotheses:**

To achieve the objectives of the study and testing the theoretical framework of the study, a number hypotheses administrated as following:

##### **The first hypothesis:**

There is a positive correlation between creating Shared value and Sustainability strategy collectively and individually.

From the first main hypothesis, there are three sub- hypotheses as follows:

- 1. There is a positive correlation between creating Shared value and environmental sustainable strategy.**
- 2. There is a positive correlation between creating Shared value and economical sustainable strategy.**
- 3. There is a positive correlation between creating Shared value and societal sustainable strategy.**

##### **The second hypothesis:**

There is an impact of creating Shared value in achieving Sustainability strategy collectively and individually.

From the first main hypothesis, there are three sub- hypotheses as follows:

- 1. There is an impact of creating Shared value in achieving the environmental sustainable strategy.**
- 2. There is an impact of creating Shared value in achieving the economical sustainable strategy.**
- 3. There is an impact of creating Shared value in achieving the societal sustainable strategy.**

##### **The significance of the study:**

The importance of this study embodied in deal with a relatively new topic (creating shared value) as a new competitive advantages and the number of the studies in this area comparatively is low.

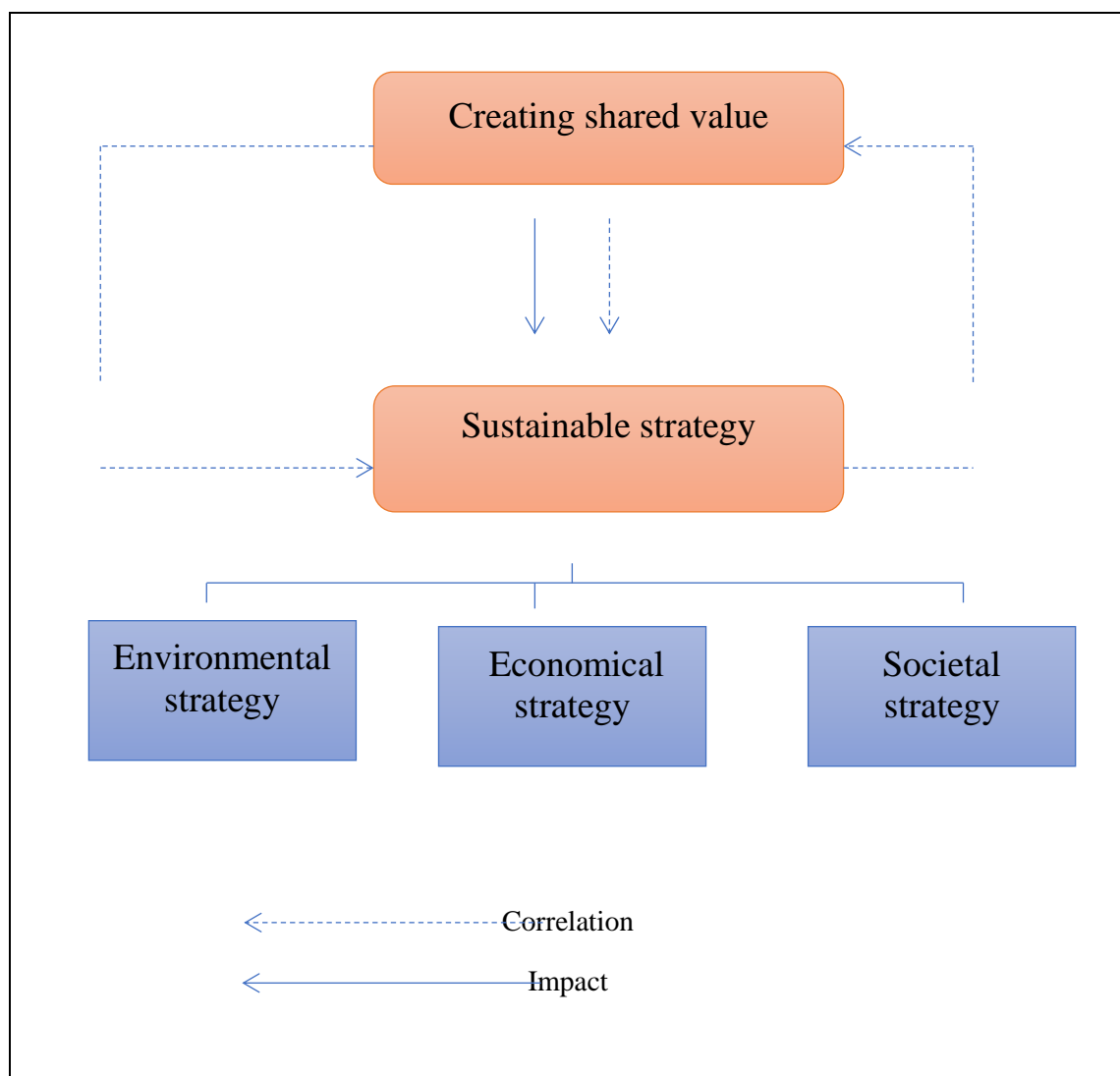
**The objectives of the study:**

This study is an attempt to achieve the following objectives:

- To explain and describe the role of creating shared value on sustainability strategy, according to the study sample prospective.
- To clarify the correlation between creating shared value and the dimensions of sustainability strategy.
- To examine the impact of creating shared value on the dimensions of sustainability strategy.

**The theoretical study framework:**

The figure below illustrates the theoretical study framework. In this study, creating shared value is independent variable. On the other hand, sustainability strategy is dependent variable represents by three dimensions (environmental, economical, and societal).



**Figure (1) the study framework.**

Source (prepared by researcher)

**Methodology:**

Study population and study sample:

The study population is managers in a five star hotel in the city of Erbil. 24 questionnaires returned.

**Study approach:**

In order to achieve the objectives of the study, descriptive and analytical approach was adopted.

**Data collection methods:**

Secondary data: various available sources used to collect secondary data, such as scientific studies, studies, theses and dissertations in order to illustrate the theoretical framework of the study variable.

Primary data: the researcher relied on the survey questionnaire to examining the study hypotheses and access to their results. The questionnaire consists of two sections. Section one; presents 12 questions related to the independent variable (create shared value). The second section presents 16 questions related to the dependent variable (sustainable strategy). The table below gives more details about the instruments of the questionnaire Table (1).

**Table (1) questionnaire instruments**

Study variable	Sub- variables	No. of items	Items	Sources
Creating shared value		12	X1 - X12	(Porter & Karmner, 2011)
Sustainability strategy	Environmental Sustainability	16	Y1 – Y16	(Bocken, 2014), (Wong, 2010)
	Economical Sustainability			
	Societal Sustainability			

Source: (prepared by researcher)

**Section two: literature review**

**Creating Shared Value:**

The concept of shared value has emerged from a series of Harvard Business Review (HBR) Articles written by Porter and Kramer. This began more than a decade ago to work focusing explicitly on the nonprofit sector (Crane, 2014: 131) specifically on examination of how foundation can create social value. The authors for the first time advanced a definition of shared value, namely "policies and operating practices that enhanced the competitiveness of a company while simultaneously advancing the economic and social conditions in the communities in which it operates (Porter and Kramer, 2011, 64). According to Porter and Kramer, the more that businesses have begun to engage in (CSR) (Corporate Social Responsnsibilites) activities worldwide, the more they are being blamed for society's failures as strong critics against aspects of (CSR), Porter and Kramer have attempted to arrive at a framework that brings business and society back together.

It is difficult to understand exactly what (CSV) is really about (Kvistgaard, 2013: 45) points out that the term is never defined. The term is only described as a way of thinking about a corporate CSR strategy. According to (Pfizer, Bockstette, and Stamp, 2013: 4) CSV entails incorporating a social mission in the culture of a company and effectively channelling resources in a sustainable way to the development of innovation that may assist in solving social problems. CSV will benefit society by unleashing the power and ability of business to help solve fundamental global problems (Porter, Hills, Pfizer, Patscheke & Howkins, 2011: 1). While defined by (Aravossis & Pavlopoulou, 2013, 3885)

as a way to prevent the negative impacts that a business might be causing society. They further connect this explanation to innovation of new product and services.

Dimensions of Shared Value:

Creating shared value is the practices of creating economic value in a way that also creates value for society by addressing its needs and challenges. Shared Value is aimed at changing how the core business operates strategy, structure, people, processes and reward in order to achieve triple bottom line returns.

Creating Shared Value can be conceived in three ways (Motilewa et al, 2016: 2689):

1. By reconceiving product and market in ways customer needs while is contributing to the society.
2. By redefining productivity in the value chain, through social or environment innovation.
3. By enabling local cluster development i.e by supporting the well being of industries related to the business organization, in way that improve societal conditions. For example, Nestle provided resource – trapped farmer in developing economics, financial and technical; assistance to create a better supply network.

According to (Limarinen, 2017: 33) there are three ways to create shared value. The first one to create shared value is through reconceiving product and markets. There are different needs in the society concerning matters such as health, housing, financial security and aging through reconceiving the products and markets, the business answering these needs of the society, and also the business should thinking about if the product is good enough for their customers (Porter & Kramer, 2011: 67). Shared value can also be created through reconceiving markets by serving disadvantaged consumers and communities or developing countries which are commonly seen as not viable markets. By serving these needs, by providing low-income producing to societal benefits, but also to increase company's profit (Gibson, 2011: 2).

The second way to create shared value is by redefining productivity in the value chain. Natural resources, working conditions and equal treatment are connected to the company's value chain. Costs of the value chain should be examined and reduced in a way that benefits the society as well (Scagnelli & Cisi, 2014: 56). The most important ways to study the value chain is by looking at the used energy and logistics, used resources, procurement and employee productivity.

The third way to create shared value is by enabling local cluster development. There is a strong relationship between the business and the external environment that surrounded the company like suppliers, service provider other business and infrastructure, and these factors influence the company's innovation and productivity and competitiveness (Gibson, 2011: 3). Internal costs are created if there is a shortage in the framework conditions around the cluster, which improve productivity but also addresses the cluster's conditions and failures in them the private sector, governments and NGO'S should be involved in the cluster development as then it is at its best (Porter & Kramer, 2011: 72-75).

### **Sustainable strategy:**

The ability of the company to successfully gain the sustainability depends on its social and environmental sensitivity. In other words, the business must become an eco-centric one and then it must become a sustainability focused business and all these needs many efforts and take time. (Danciu, 2015: 17). The conceptual framework builds of the nation of strategic sustainability, but forward by (NBS, 2014: 3) as "business models and managerial decisions that create value over the short, medium and long term, based on mutually beneficial interactions between the company's value chain and the social and environmental systems on which it depends. Sustainable strategic management is an effect on the natural evaluation of strategic thinking towards meeting expectations placed in the environment. Therefore, an evergrater number of organizations begun to notice that the idea of sustainability is becoming a natural element of their actions (Radomska, 2015: 27). According to (Freund, Massa, Boken, 2010: 27) they define sustainable strategy as defined goals and business

case drivers for ecological, social, and economic performance, such as launching a new green product or improving the livelihood of small-scale suppliers. The roadmap for sustainable strategy guides managers to clearly communicate their motives for sustainability, scanning the environment for opportunities and creating a diversified and balanced portfolio of initiatives.

The sustainable strategy should have a clear purpose. That means the strategy maker should select the social and environmental activities that match the company business sustainable competence and reflect its culture, value, challenges and overall business strategy, then the company should engage itself in strategic changes both hard-working and soft wiring (Danciu, 2015: 18).

Dimensions of sustainable strategy:

The awareness of the sustainability in business has increased in the last two decades. The traditional role of the business in not good enough to achieve a sustainable development in a world that is a resource constraint, where the ecosystems are degraded and the climate change.

The Federal Minister of environment, Nature protection in Germany suggests that sustainability is a large concept of development which has a goal what is environmentally consistent, socially fair, and economically possible (Nachhaltige Entwicklung, 2012: 23). These three interacting dimensions are relative business contributions (Schaltegger, 2013: 76):

1. **Environmental sustainability: refers to the business ability to use the natural resources in a way to control the waste. It's represents absolute reductions of a company's negative impact on the state of the natural environment. It relates to corporate environmental management (Bocken, 2014: 48). Therefor, the environmental sustainability has as a goal to preserve the environmental system which includes the life support system.**
2. **Social sustainability: is concerned with the social interaction, relation, behavioral patterns and values between people. Social sustainability represents absolute performance with regard to social and cultural demands and to maintaining and enhancing the legitimacy of business activities. It related to corporate social management (Wong, 2010: 259).**
3. **Economical sustainability: of the business means its ability to make profit in order to survive and benefit the economic systems at local, national and international scale (VonHauff, ;leine, 2009: 18). The goal of economic sustainability is to keep the quality of life within an economic framework. Sustainability is often thought to be achieved if the well being of society is maintained overtime (Arrow et al, 2004, ). Economic sustainability implies a system of production that satisfies present consumption levels without compromising future needs.**

The sustainability of an economy is ultimately dependent on the ability of natural ecosystems to capture and store efficient quantities of energy to sustain human life (Ikerd, 2013,). The sustainability of the strategy depends on the contribution of each environmental, social, and economic interacting sustainability dimensions. The sustainability is achieved only if the business succeeds in getting economic efficiency, social equity and environment preservation.

### Section three result and finding:

#### Reliability Analysis

Cronbach's alpha as it is illustrated in table (2) used to test the reliability of the questionnaire. From the table it is obvious that the whole questionnaire has a medium reliability, as the Cronbach's alpha is equal to (. 639).

**Table (2) Reliability of the questionnaire**

Variables	No of Items	Cronbach's Alpha
Whole Questionnaire	28	.639

Source: prepared by researcher based on the results of SPSS software.

**Descriptive Analysis of the questionnaire:  
Firstly, Shared value questions:**

Table (3) explains the descriptive analysis of shared value questions related to participants' perspectives and contains twelve questions (X1–X12) includes frequency distribution, percentages, mean, and standard deviation of shared value questions. The table (2) illustrates that the general average mean is 2.87 which it is a medium mean related to the respondents in addition to a standard deviation of (.791).

Besides, X10 (mean = 4.43) that states "Hotels have an agreement with tourism companies to arrange tourism groups to the hotels." is the most item that have contributed to enrichment shared value questions relating to participants' perspectives. On the other hand, questions X5 (mean = 1.70) which states "Using local workforce for hotel employees." have the lowest contribution shared value questions relating to participants perspectives.

**Table (3) descriptive analysis of Shared value questions (N=23)**

Item s	Answer scale										Mean	Std.
	Strongly disagree (1)		Disagree (2)		Uncertain (3)		Agree (4)		Strongly agree (5)			
	N	%	N	%	N	%	N	%	N	%		
<b>X 1</b>	0	0.0	1	4.3	4	17.4	9	39.1	9	39.1	4.13	.869
<b>X 2</b>	9	39.1	10	43.5	3	13.0	1	4.3	0	0.0	1.83	.834
<b>X 3</b>	6	26.1	12	52.2	4	17.4	1	4.3	0	0.0	2.00	.798
<b>X 4</b>	6	26.1	12	52.2	3	13.0	1	4.3	1	4.3	2.09	.996
<b>X 5</b>	9	39.1	12	52.2	2	8.7	0	0.0	0	0.0	1.70	.635
<b>X 6</b>	0	0.0	0	0.0	2	8.7	10	43.5	11	47.8	4.39	.656
<b>X 7</b>	0	0.0	0	0.0	3	13.0	10	43.5	10	43.5	4.30	.703
<b>X 8</b>	7	30.4	10	43.5	4	17.4	2	8.7	0	0.0	2.04	.928
<b>X 9</b>	12	52.2	8	34.8	3	13.0	0	0.0	0	0.0	1.61	.722
<b>X 10</b>	0	0.0	0	0.0	2	8.7	9	39.1	12	52.2	4.43	.662
<b>X 11</b>	9	39.1	11	47.8	2	8.7	1	4.3	0	0.0	1.78	.795
<b>X 12</b>	2	8.7	0	0.0	1	4.3	10	43.5	10	43.5	4.22	.902
<b>General average of Shared value questions</b>											<b>2.87</b>	<b>.791</b>

Source: prepared by researchers based on the results of SPSS software.

**Secondly, Sustainability strategy:**

**1. Environmentally sustainable questions:**

Table (4) explains the descriptive analysis of environmentally sustainable questions related to participants' perspectives and contains five questions (Y1–Y5) includes frequency distribution, percentages, mean, and standard deviation of environmental sustainable questions. The table (4)

demonstrates that the general average mean is 3.33 which it is a medium mean related to the respondents in addition to a standard deviation of (.815).

Moreover, Y3 (mean = 4.43) that states "Environmentally sustainable, reduces water consumption." is the most item that have contributed to enrichment Environmentally sustainable questions relating to participants' perspectives. In contrast, questions Y5 (mean = 1.96) which states " Environmentally sustainable, reduce gas emissions result from using generators." have the lowest contribution Environmentally sustainable questions relating to participants perspectives.

**Table (4) Descriptive analysis of Environmentally sustainable questions (N=23)**

Item s	Answer scale										Mean	Std.
	Strongly disagree (1)		Disagree (2)		Uncertain (3)		Agree (4)		Strongly agree (5)			
	N	%	N	%	N	%	N	%	N	%		
Y 1	0	0.0	2	8.7	2	8.7	10	43.5	9	39.1	4.13	.920
Y 2	8	34.8	11	47.8	3	13.0	1	4.3	0	0.0	1.87	.815
Y 3	0	0.0	0	0.0	2	8.7	9	39.1	12	52.2	4.43	.662
Y 4	0	0.0	2	8.7	1	4.3	9	39.1	11	47.8	4.26	.915
Y 5	7	30.4	10	43.5	6	26.1	0	0.0	0	0.0	1.96	.767
<b>General average of Environmentally sustainable questions</b>											<b>3.33</b>	<b>.815</b>

Source: prepared by researchers based on the results of SPSS software.

## 2. Economic sustainable questions:

Table (5) clarifies the descriptive analysis of economic sustainable questions related to participants' perspectives and contains five questions (Y6–Y10) includes frequency distribution, percentages, mean, and standard deviation of economic sustainable questions. The table (5) shows that the general average mean is 4.13 which it is a medium mean related to the respondents in addition to a standard deviation of (.733).

Furthermore, Y6 (mean = 4.48) that states "Acquisition and development of resources and capabilities for greater operational efficiency." is the most item that have contributed to enrichment economic sustainable questions relating to participants' perspectives. However, questions Y7 (mean = 3.96) which states "Developing and employing of code of conduct for waste reduction, reuse and disassembly for greater supply chain optimization." have the lowest contribution economic sustainable questions relating to participants perspectives.

**Table (5) Descriptive analysis of economic sustainable questions (N=23)**

Items	Answer scale										Mean	Std.
	Strongly disagree (1)		Disagree (2)		Uncertain (3)		Agree (4)		Strongly agree (5)			
	N	%	N	%	N	%	N	%	N	%		
Y 6	0	0.0	0	0.0	0	0.0	12	52.2	11	47.8	4.48	.511
Y 7	1	4.3	3	13.0	1	4.3	9	39.1	9	39.1	3.96	1.186



<b>Y 8</b>	1	4.3	0	0.0	1	4.3	9	39.1	12	52.2	4.35	.935
<b>Y 9</b>	0	0.0	0	0.0	2	8.7	11	47.8	10	43.5	4.35	.647
<b>Y 10</b>	0	0.0	0	0.0	1	4.3	11	47.8	11	47.8	4.43	.590
<b>General average of Economic sustainable questions</b>											<b>4.31</b>	<b>.773</b>

Source: prepared by researchers based on the results of SPSS software.

### 3. Societal sustainable questions:

Table (6) elucidates the descriptive analysis of societal sustainable questions related to participants' perspectives and contains six questions (Y11–Y16) includes frequency distribution, percentages, mean, and standard deviation of societal sustainable questions. The table (6) shows that the general average mean is 3.135 which it is a medium mean related to the respondents in addition to a standard deviation of (.796).

In addition, Y15 (mean = 4.48) that states " Societal sustainable, develop employee diversity strategy." is the most item that have contributed to enrichment Societal sustainable questions relating to participants' perspectives. On the other hand, questions Y16 (mean = 1.83) which states "Societal sustainable, develop an indigenous employee recruitment, development, and retention strategy." have the lowest contribution Societal sustainable questions relating to participants perspectives.

**Table (6) Descriptive analysis of Societal sustainable questions (N=23)**

Items	Answer scale										Mean	StD.
	Strongly disagree (1)		Disagree (2)		Uncertain (3)		Agree (4)		Strongly agree (5)			
	N	%	N	%	N	%	N	%	N	%		
<b>Y 11</b>	0	0.0	0	0.0	4	17.4	11	47.8	8	34.8	4.17	.717
<b>Y 12</b>	8	34.8	8	34.8	5	21.7	2	8.7	0	0.0	2.04	.976
<b>Y 13</b>	8	34.8	9	39.1	5	21.7	1	4.3	0	0.0	1.96	.878
<b>Y 14</b>	0	0.0	1	4.3	1	4.3	9	39.1	12	52.2	4.39	.783
<b>Y 15</b>	0	0.0	0	0.0	1	4.3	10	43.5	12	52.2	4.48	.593
<b>Y 16</b>	9	39.1	10	43.5	3	13.0	1	4.3	0	0.0	1.83	.834
<b>General average of Societal sustainable questions</b>											<b>3.145</b>	<b>.796</b>

Source: prepared by researchers based on the results of SPSS software.

### Examining the study Hypotheses:

#### Firstly, Correlation hypothesis

Table (7) clarifies the outcomes of analysis occur from examining the first hypotheses. Pearson's (r) correlation was used to test the correlation among the study variables (Shared value and Sustainability strategy). Table (7) shows the correlation matrix explains that Shared value were positively correlated

with the Sustainability strategy, according to participants perspectives, as the value of the correlation coefficient was (.534\*\*) at the level of significance (0.01) and reached the value of significant (0.000).

**Table (7) Pearson's correlations (Shared value and Sustainability strategy)**

	Sustainability strategy	Environmentally sustainable	Economic sustainable	Societal sustainable
Shared value	.534**	.439**	.513**	.498**
Sig. (2-tailed)	.000	.002	.000	.000

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Furthermore, the table (7) shows the correlation matrix explains that shared value were positively correlated with (Societal sustainable, Economic sustainable, and Environmental sustainable), as the value of the correlation coefficient was (.439\*\*), (.513\*\*), and (.498\*\*) respectively at the level of significance (0.01) and reached the value of significant at (0.002), (.000), and (.000) respectively. Therefore, the first hypothesis is accepting.

## 2. Second Hypothesis

The researcher depended on a multiple linear regression analysis in order to examine the second hypothesis. Table (8) shows that Shared value illustrates 23.1% of the Sustainability strategy as characterized by R Square and reached the value of F. Significant at (0.000) level related to the respondent perspectives. The significance F. value is 0.002 which is less than 0.05. Consequently, the model is statistically significant in predicting how Shared value impacts on the Sustainability strategy. Furthermore, The F calculated was 6.627, at 0.05 level of significance, which shows that the overall model was significant.

In addition, Table (8) shows that Shared value illustrates (16.8%), (51.3%), and (41.3%) of (Societal sustainable, Economic sustainable, and Environmental sustainable), respectively as characterized by R Square. The significance F. Values are (0.003), (0.000), and (0.000) respectively, which are less than 0.05. As a result, the second hypothesis is accepting.

**Table (8) Model summary**

		Sustainability strategy	Environmental sustainable	Economic sustainable	Societal sustainable
Shared value	R <sup>2</sup>	.231	.168	.513	.413
	F	6.627	3.602	23.206	8.765
	Sig.	0002	0.003	0.000	0.000

hSource: prepared by researchers based on the results of SPSS software.

## Section four: conclusion and recommendation

### Conclusion:

1. Results of the analysis found a positive correlation between creating shared value and sustainability strategy as well as between creating shared value as a whole and the the three dimensions of sustainability strategy (environmental, economical, and societal).
2. Results of the analysis found an impact of creating shared value on sustainable strategy through help the hotels to formulate their strategies according to the shared value standards.
3. The study shows a rare relationship between a business hotels involments in the society through provision of solutions to societal challenges, while at the same time creating economic value through adopting sustainable strategy models that involves expanding their business activities.
4. There are higer shared value score in areas where hotels actually see the connection between advantages for themselves (economic benefits) and doing good for others ( social values). On this basis we draw the conclusion that hotels make sure that what they make benefits the business and strengthen their competitive power, which what CVS is about.

5. The results of respondents answers analysis in hotels was positive and they agree with sustainability strategy in all dimensions but in varying degrees, the highest impact of shared value on economical sustainability and lowest impact on environmental sustainability.

#### **Recommendations:**

1. This study shows that the concept of shared value is viable and measurable. Preliminary methods for measuring indicators of shared value were produced in this study, and other are encouraged to improve on these, including through the use of counterfactual cases.
2. Promotion of business processes that bring economic, social and environmental value.
3. Enhancement of collaborations and partnership agreements with governments, trade unions and society in general to spread the notion of shared value creation and their importance to address the society challenges,
4. The era of stand-alone sustainable strategies, with subsequent integration of sustainability into company strategy, needs to end, instead of that business should create resilient business strategies that take sustainability as their foundation needs to begin.
5. Hotels business should paying more attention to environmental sustainability dimensions through conservation efforts to reducing CO<sub>2</sub> emissions and use of environmentally friendly options and the economical consumption of resources in the hotels.
6. Hotels business should paying more attention to redefining productivity in the value chain through increasing the level of diversity among their employee and concern about employees differently when recruit the workforce.

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