

Pınar IŞILDAR¹

Received: 05.01.2022, Accepted: 15.06.2022 DOI Number: 10.5281/zenodo.6850738

Abstract

Environmental initiatives, having initially been mandated by legal obligations, in an effort to alleviate environmental issues in businesses, have begun to be addressed within the framework of various business models, resulting from emerging awareness from consumers and businesses of environmental issues. As in many businesses, hotels that include environmental impacts on their agenda, have started to incorporate environmental initiatives in their business strategies. The emphasis here is to ensure the continuity of the activities aimed at reducing environmental impacts within the scope of a sustainable business model. This study aims to propose a holistic conceptual model that integrates environmental entrepreneurship in hotels with the corporate social responsibility (CSR) model adopted as a sustainable business model under a single structure. In this context, by integrating environmental initiatives carried out in hotels into Caroll's corporate social responsibility model, a sustainable holistic structure in hotels has been created. To research the integration of environmental entrepreneurship in CSR sustainable business models in-depth, the explorative methodology was used and a qualitative research method was adopted.

Findings in relevant literature suggest that all of the hotels under research regard environmental initiatives and sustainability as integral to CSR. Environmental initiatives in hotels are classified under the economic, legal, ethical, and philanthropic dimensions determined in the CSR model. According to the results, the most striking environmental initiatives were those that provided economic benefits, with 49.64%. Later, they were classified as environmental initiatives that provided a positive image with 28.35%, provided legal obligations with 15.44%, and were completely carried out with voluntary donations at 6.61%. As a result of the literature review and research findings, a holistic conceptual model has been proposed, that does not contain a causality relationship but will contribute to the development of a constructive scale in which the causality relationships can be tested in future studies in the scientific field.

Keywords: Environmental Entrepreneurship, Corporate Social Responsibility, Sustainable Business Model, Sustainability.

¹ Assist Prof., PhD, Dokuz Eylül University, Turkiye, pinar.isildar@deu.edu.tr, https://orcid.org/0000-0001-7667-9951

Jel Code: Z320

1. Introduction

Environmental pollution, which started with the industrial revolution has been carried to alarming levels today. With the increasing global population needs, resource needs have also increased in response to the increasing demands in every subject. This situation has led to more consumption of especially non-renewable natural resources. As a result, environmental destruction has emerged at the global level. As environmental problems reach the global level, environmental awareness has started to develop over time. Being aware of environmental values to existing in the future is no longer new today (Constanza et al., 1997) and it seems that a usual business model is no longer an option for the future. Along with environmental and social values, businesses focus on various business models so that businesses can survive and compete in economic processes (Bocken et al., 2014). Many businesses aim to be one step ahead of their competitors by protecting environmental and social values and creating awareness.

Businesses need to act with a holistic approach while adopting sustainability to survive and compete. The advances in terms of environmental and social aspects must guide the difficulties in economic processes. Businesses must ensure a balance between economic, social, and environmental components to ensure long-term development. Environmentally sustainable development requires a company to use natural resources efficiently, not to produce environmentally harmful emissions, which can not be absorbed and assimilated by the environment. Businesses must conduct their business to provide quality products and services in profitable conditions, without adversely affecting the environment. At the same time, while promoting sustainable development, it is important to increase attention to social development and maintain economic profitability (Mitra and Borza, 2010).

It is seen that the sensitivity to green has increased considerably today. Consumers' sensitivity to environmental problems increases and they prefer to purchase green-friendly products and services. Consumers are willing to pay the price to buy "green", that is, environmentally friendly products or services (Han et al., 2010). By turning this subject into an opportunity, businesses have started to voluntarily produce environmentally friendly products and services in addition to legal obligations. In the future economy with the advancing technology, it is now accepted that innovation is at the forefront of new information, new products, or new processes (European Commission, 2010; 2009). It is important to create new markets rather than competition in existing markets, and to act in an integrated manner towards changing needs (Montalvo et al., 2011; Boons et al., 2013). So, many companies have started to adopt sustainability in their business models and have started to develop themselves in corporate social responsibility-based environmental entrepreneurship (Moreo, 2008; Manaktola and Jauhari, 2007).

When evaluating environmental impacts, hotels are known to be among the establishments that attract intense attention. The hospitality industry is often closely associated with tourism, and the term hospitality defines a group of businesses within



the services sector that is related to the provision of food, drink, and accommodation. Accommodation (hotels and other lodging establishments) is one of the substantial areas of the tourism sector (Ottenbacher, Harrington, and Parsa, 2009, p. 266). Hotels, as the primary accommodation establishments and the main component of the accommodation industry, are characterized by a massive number of activities that collectively exert a significant impact on global resources. They exert a significant economic, ecological, and social impact on the environment (Taylor et al. 1994, p. 169). Certain activities of hotels cause environmental problems, many of which are international in scope, the major one being climate change (Kirk, 1995; Bohdanowicz et al., 2011). In terms of energy consumption, the accommodation industry accounts for 20% of total co2 emissions of overall tourism industries and ranks second after transportation. In hotels, regardless of the number of guests staying, there is a need for constant energy to operate equipment such as heating, ventilation, cooling, and lighting as well as increasing energy needs during operation with several guests. Water consumption, wastewater, and solid waste problems are also among the most important environmental problems of hotels (Shehu et al., 2019, p. 20; Andrea, 2007, p. 1916). Consequently, practices such as recycling, waste management, provision of clean air, energy and water conservation, environmental health, adopting a green purchasing policy, and environmental education are considered in hotels in mitigation of the negative impacts on the environment (Mensah, 2006).

The fact that environmental issues are quite wide and comprehensive today, has created a necessity to gather under a holistic structure, especially in the enterprises. Integrating, organizing, and clarifying under a sustainable business model with a common theme will be enlightening for both managers and researchers. To be a sustainable business, it is important to create a holistic business model in which environmental issues are addressed as a whole and regularly at every point of a business and open to social and economic development.

This study aims to integrate the concepts of environmental entrepreneurship in hotels with the corporate social responsibility model adopted as a sustainable business model and to gather under a common structure with a holistic perspective. In this context, in this study, by integrating environmental entrepreneurship into Caroll's Corporate social responsibility model, a sustainable holistic structure was tried to be created in hotels.

2. Literature Review

2.1. Sustainable Business Models and Corporate Social Responsibility

According to Osterwalder et al. (2005, p.5), "a business model is a conceptual tool containing a set of objects, concepts and their relationships with the objective to express the business logic of a specific firm. Therefore we must consider which concepts and relationships allow a simplified description and representation of what

value is provided to customers, how this is done and with which financial consequences." A business model helps to understand what a business does and to identify the elements and relationships that describe the business a company does. Business models show how the firm defines competitive strategy through the design of the product or service it offers to the market, how much it charges for it, what it costs to produce and how it differentiates itself from other firms by the nature of its value proposition. The answers to some questions such as, who the customers are, what they value, how that value can be delivered to the customer at an appropriate cost and how the business deploys its assets are hidden in the business model (Ramussen, 2007, p.1). Generally, it determines the value proposition (product/service offering, customer segments, customer relationships), activities, resources, partners, distribution channels (i.e. value creation and delivery) and cost structure, and revenue model (i.e. value capture) (Osterwalder and Pigneur, 2005, 2010; Zott and Amit, 2010).

The rapid growth of the global economy, globalization trends, and the accordingly growing competitiveness in the marketplace require businesses to be innovative and sustainable in their business models. It has been becoming more and more important that businesses are in a dynamic and sustainable structure that is open to all kinds of developments and can adapt to innovations (Wirtz et al., 2016; Biloslavo et al., 2018). Today, for long-term business success in the global economy, sustainability has been recognized as one of the key factors (Yang et al., 2017). Environmental problems, which are effective globally today, have shown that it is not only sufficient for governments to take some precautions but that every producer and consumer should be sensitive. On the other hand, the change in consumer preferences that come with environmental problems and the increase of environmental sensitivity made businesses more willing to be environmentally conscious. Advances in ecological sustainability through business activities are not only a matter of technological progress but also political regulation. Strategic sustainability management, eco-marketing and further innovative management concepts that are market pull factors can be very effective (Lüdeke- Freund, 2010).

For the sustainability of businesses, the business model approach has been increasingly gaining importance. Business models structured under the framework of sustainability gain importance not only for successful economic performance but also for the protection of environmental and social values (Biloslavo et al., 2018; Wirtz et al., 2016; Bocken et al., 2014; Boons and Lüdeke-Freund, 2013; Lüdeke-Freund, 2010).

According to Wells, to achieve sustainable production and consumption, alternative business models are fundamental (Wells, 2008, p.288). New business models via radical innovative products and services may contribute to sustainability (Tukker et al., 2008, p.1220). The sustainability-oriented business is about integrating societal and environmental matters into the core business of a firm to improve competitiveness and business success through outstanding and voluntary practices (Schaltegger and Wagner, 2006). According to Lüdeke-Freund (2010, p. 23), a sustainable business model creates competitive advantage through superior customer value and contributes to the sustainable development of the company and



society. He also adds that sustainable business models are crucial for creating extended customer value for individual customers and society, i.e. private and public benefits. Sustainable business models include a wide range of stakeholders, and consider the environment and society as stakeholders. And sustainable business models are interested in all stakeholder groups, and explicitly consider the environment and society as key stakeholders (Stubbs and Cocklin, 2008).

Looking at the literature, although it preserves social and environmental value, it is not clear how sustainable business models can always turn into profit and competitive advantage for the firm. But because it is a useful framework to identify opportunities to gain competitive advantage in a world characterized by a narrowing of resources, the effects of climate change, and changing social pressures, it is seen that sustainable business models can be used to move businesses forward. (Stubbs and Cocklin, 2008; Lüdeke-Freund, 2010). Sustainable business model innovations may not seem economical in the short term but may be profitable in the future due to regulatory or other changes. Also, it is known that sustainable business success and shareholder value, are not only achieved through maximizing short-term profits but also through market-oriented responsible behavior (Fontaine, 2013). In sustainable business models, innovations are welcomed in the market and seem to be effective in addressing environmental and social goals voluntarily. In this context, companies have started to focus on business models based on sustainability principles to support economic growth and competitiveness and to protect the environment and social values, while supporting social responsibility by including consumer interest.

Although the relationship between business models and Corporate Social Responsibility (CSR) is not very clear in the literature and studies are relatively rare, it is seen that CSR is presented as an alternative business model in companies, especially in ensuring sustainability (Leuduke - Freude, 2010, Birkin, et al., 2009; Lueg, et al., 2015; Schaltegger et al., 2012; Laasch, 2016; Dentchev, 2005; Fontaine, 2013, Bocken et al., 2014; Kurovs and Waściński, 2016; Rauter et al., 2017; Knudson, undated). Corporate social responsibility, also called corporate conscience, citizenship, social performance, or sustainable responsible business, is a form of corporate self-regulation integrated into a sustainable business model (Fontaine, 2013, p.111). Corporate social responsibility has started to become part of business models for sustainability today (Laasch, 2016).

Corporate social responsibility has a positive effect on the realization of sustainable economic development policy. Corporate social responsibility is a manner of running businesses that perceive attaining a balance between effectiveness and profitability of the operation and social interest as a priority (Kurovs and Waściński, 2016). According to the World Business Council for Sustainable Development Report, CSR is the continuing commitment by businessES to behave ethically and to contribute to economic development, while improving the quality of life of the workforce and their families as well as the local community and society

(WBCSD, 1998). CSR, by definition, encourages operating a business in a manner that meets or exceeds the ethical, legal, commercial, and public expectations of society (Holme and Watts, 2000). The World Business Council report states that CSR includes five topics as priority areas: human rights, employee rights, environmental protection, community involvement, supplier relations (Holme and Watts, 2000). As environmental problems are in a global structure, it has been one of the top priorities of businesses in corporate social responsibility as in all business models.

2.2. Environmental Entrepreneurship in Business through Corporate Social Responsibility

Since the industrial revolution, the world has been facing changing priority issues, and businesses are changing and improving themselves according to these priorities. Conceptually, corporate social responsibility began to be defined for the first time in the 1950s and was seen as the debt of the business world and businessmen to society. In H.Bowen's book "Social Responsibilities of the Businessman", he argued that businessmen should be interested in social responsibility activities that overlap with the values and goals of society (Bowen, 1953). In the 1950s and 1960s: employee rights, minimum wages, consumer rights, insured work, etc; in the 1970s: justice in employing, profit sharing, the morality of advertisements, protecting the environment, etc. and in the 1980s: issues such as reducing waste, recycling, financial aid to the poor, community health service, and better working conditions have been brought to the agenda. From the 1990s to the present day, by embracing all these issues, the concept of more inclusive corporate social responsibility (economically, socially, and environmentally) has started to be expressed (Carroll, 2015; Kotler and Lee, 2008; Barnett, 2005; Joyner and Payne, 2002; Carroll, 1999; 1991). CSR is defined by the European Commission (EC) as "the responsibility of enterprises for their impacts on society" (European Commission, 2011). The EC also states that "to fully meet their corporate social responsibility, enterprises should have in place a process to integrate social, environmental, ethical and human rights concerns into their business operations and core strategy in close collaboration with their stakeholders" (European Commission, 2011).

There are different definitions and explanations about the concept of corporate social responsibility, as well as different models and related social responsibility dimensions. The main approaches based on the subject are: Carroll's Social Responsibility Model (1991), Ackerman's Social Responsibility Model (1973), Davis's Social Responsibility Model (1960), Wartick and Cochran Social Responsibility Model (1985), Davis and Blomstrom Social Responsibility Model (1975), Preston and Post Social Responsibility Model (1975) and Wood Social Responsibility Model (1991). Regardless, the concept of Corporate Social Responsibility is still open to development and interpretation. Nevertheless, the general acceptance of all approaches is that businesses should not only operate with a profit orientation but also fulfill their social and environmental responsibility purpose is based on the view that it covers non-economic problems as well.



The concept of corporate social responsibility has two views in the literature: a classical and a modern approach. Milton Friedman, the most important advocate of the classical approach, claimed that businesses have only economic responsibility in CSR, and profit is at the forefront in this approach (Friedman, 1970). However, in the 1990s, the concepts such as the sustainability of the economic system, sustainability of businesses, sustainability of profits, sustainability of the environment, and sustainability of life have become the most important issues on the world agenda. Social responsibility has been accepted in course of time as an obligation to strive to protect and promote the social welfare of the society in addition to its profits by business and many international organizations. The modern approach accepted today is the approach that gives importance to society and its environmental values (Davis and Blomstrom, 1975; Carroll, 1979; 1991). Advocates of the modern approach consider businesses in CSR as socio-economic assets and suggest that businesses should be involved in the solution of all social problems.

Eccles and Youman (2015, p. 3) argue that "Since society has granted corporations these special privileges [to manage their money, services, and resources], corporations have a moral, if not a civic, duty to think not only of profits but also of the good of society". According to Caroll, who is among the most studied and cited researchers in the field of Corporate Social Responsibility between 1979 and 2018, CSR should encompass a society's expectations of economic, legal, ethical, and philanthropic aspects from an organization or a company. Companies, along with meeting their economic and legal obligations, should also be ethical and good citizens (Carroll, 1979, p.500). According to the corporate social responsibility approach, organizations have the role of contributing to a better society and a cleaner environment, based on volunteering beyond economic activities (Carroll, 1979).

Today, it is no longer relevant to discuss whether businesses have any "corporate social responsibilities". Researches' interest is become about what kind and quality of activities are included in the scope of corporate social responsibility. When we look at various businesses, it is seen that various activities are carried out in many fields in the name of corporate social responsibility. Companies with CSR are engaging in ethical practices and by the company's culture and mission, above and beyond any obligatory legal standards (Laverty and Littel, 2020a). Companies act responsibly in many areas such as environment, education, internal partnerships, business relations, sponsorships, human rights, product quality, and they fulfill their responsibilities to society without endangering their assets and profitability.

Global environmental problems such as climate change demand that businesses consider environmental impacts across their value chain. The 2030 Agenda for Sustainable Development and adoption of the United Nations Sustainable Development Goals have made social and environmental sustainability a priority all over the world. So, businesses continue to focus on environmental and social sustainability and so there are expectations and in some cases a requirement that

www.ijceas.com

companies incorporate CSR in their operations (Knudson, undate). With the rapid adoption of "sustainable development" and "sustainability of businesses" issues, the question of what kind of activities must be included in corporate social responsibility for businesses that have started to allocate more and more resources to their social stakeholders has been important. As an answer to this question, The United Nations Global Compact, encouraging businesses around the world to adopt sustainable and socially responsible policies and report on their practices, published a series of CSR principles as a guide in collaboration with global leaders and other actors in the business world. Among the 10 principles published, principles 7, 8, and 9 contain direct environmental issues of the enterprises (UN Global Compact, 23.05.2020)

7. Businesses should support a precautionary approach to environmental challenges

8. Businesses should undertake initiatives to promote greater environmental responsibility

9. Businesses should encourage the development and diffusion of environmentally friendly technologies

Considering these principles, businesses can turn their environmental responsibilities into environmental initiatives. Especially, adopting the corporate social responsibility model within the scope of the sustainable business model constitutes the infrastructure of environmental entrepreneurship. Eco-enterprises prefer models that do not harm the environment or cause little harm in business processes and in production methods (Abell, 1980) also fulfill their social responsibilities. Entrepreneurs, whose motives to do business include not only profitmaking but also environmental consciousness (Schuyler, 1998), take on their social responsibilities by transforming their businesses in an environmentally friendly way (Isaak, 1997). Businesses carry out environmental entrepreneurship activities by using various business tools to protect open spaces, create a natural habitat, protect endangered creatures and generally improve environmental quality (Anderson and Leal, 1997). In addition to the entrepreneurship activities carried out to create new business areas to meet the increasing environmental demands (Dixon and Clifford, 2007), environmental entrepreneurship to eliminate environmental damage from processes in the current business constituteS the sub-window of corporate social responsibility (Tilley and Parrish, 2009; Parrish and Tilley; Isaak, 2005; 1997).

It is possible to mention several features common to all eco-entrepreneurship activities. Firstly, environmental entrepreneurship is a concept related to entrepreneurship in terms of form and method. All green entrepreneurs undertake a commercial activity with a certain risk, unpredictable output, and always a possibility of failure. Another feature common to all eco-entrepreneurs is that their commercial activities have a positive impact on the environment as a whole and contribute to a more sustainable future. For this reason, all business processes are structured so that each activity does not harm the environment. A third feature that seems common in many eco-initiatives is that objectives are shared. These objectives include the belief and desire to protect the natural environment and to reach a more sustainable future (Schaper, 2010, p.10).



In summary, the common feature of all eco-entrepreneurship is that their commercial activities have a positive impact on the environment as a whole and contribute to a more sustainable future. Environmental entrepreneurship advocates for meaningful and beneficial social causes that are also economically viable. It is concerned with initiatives that protect ecosystems, such as clean and renewable energy, waste management, programs to combat climate change, improved water resources, conservation of biodiversity, reduction of environmental degradation and deforestation. These initiatives are financially sound from a business standpoint and, at the same time, don't pollute, waste, destroy, and leave a negative environmental footprint (Laverty and Littel, 2020b).

2.3. Environmental Entrepreneurship and Corporate Social Responsibility in Hotels

In the literature, environmental initiatives in the tourism industry are mostly examined together with the concept of sustainable tourism, and there are many studies examining environmental practices in hotels. However, hotels face environmental issues in a wide range. On the one hand, legal obligations, the responsibilities of being a sustainable business, the benefits of environmental awareness, and on the other hand voluntary environmental initiatives, constitute the necessity of evaluating the issue where and in what kind of structure. It is important for businesses to gather environmental initiatives under a single structure in eliminating this confusion.

It is known that hotels produce a lot of garbage and use a lot of energy, water, and other natural resources. They exert a significant economic, ecological, and social impact on the environment (Taylor et al. 1994, p. 169). Certain activities of hotels cause environmental problems, many of which are international in scope, the major one being climate change (Kirk, 1995; Bohdanowicz et al., 2011).

Hotels utilize a lot of natural resources. Luxury hotels are known to be waterintensive companies that use a lot of water. In order to maintain landscapes and golf courses in hotels, a greater volume of water is required. Many luxury hotels have golf courses that require large amounts of water and fertilizers for grass. Many resorts are straining to meet the growing water demand for new swimming pools, spas, golf courses, and other amenities (Hadjikakou, Chenoweth, and Miller, 2013). Moreover, Hotels' actions, such as the use of laundry detergents and bleach, which, if left untreated, could disrupt the natural equilibrium of the aquatic environment, could be regarded as dangerous (Shehu et al., 2019, p. 20; Andrea, 2007, p. 1916). In addition, Hotel wastewater is a severe problem, if the wastewater is discharged into rivers and streams without treatment (Kasim, 2007).

The energy situation in hotels resembles that of water. Regardless of the season, the number of guests, or the location, a hotel operation requires energy for lights, air conditioning/heating systems, and hot water 24 hours a day, 7 days a week.

www.ijceas.com

A hotel's electricity comes from a power grid that is generated by the burning of fossil fuels, which contributes to global warming in many countries (Burns and Bibbings, 2013). In terms of energy consumption, the accommodation industry accounts for 20% of total co2 emissions of overall tourism industries and ranks second after transportation (Shehu et al., 2019, p. 20). The ever-increasing number of hotels around the world means that hotels are becoming more and more responsible for contributing to global warming.

Because hotels generate a large amount of solid waste, another major environmental concern for the industry is solid waste. The types and amounts of solid trash generated are determined by the size of the hotels and whether or not events are being held at any one time. A luxury hotel, for example, would generate significantly more solid waste than a medium-sized hotel since it offers more amenities such as a larger number of rooms and restaurants. However, when hosting a large conference, a ball, or a wedding, the trash generated by a medium-sized hotel might dramatically increase. As a result, waste management is a major environmental concern for the hospitality industry (Kasim, 2007).

Considering all these environmental effects, some measures brought by legal obligations are not enough and it is known that hotels have started to take some environmental initiatives within themselves. These environmental initiatives in hotels, practices such as recycling, waste management, providing clean air, saving energy and water, environmental health, adopting a green purchasing policy, and environmental education are taken into account in reducing the negative effects on the environment (Mensah, 2006).

There are many studies in the literature about environmental activities carried out by hotels. It is seen in these studies: While some measures brought by legal obligations with the seriousness of today's environmental problems are being implemented, it is known that sometimes hotels as a volunteer start to take some environmental initiatives within themselves. Chan and Wong (2006), Tzschentke et al. (2004) and Gössling et al. (2009) stated that these sustainability practices are carried out in some hotels based on legal requirements, or economic benefits, while some hotels embrace these voluntarily. Álvarez et al. (2001), Blanco et al. (2009), Eiadt et al. (2008), and Enz and Siguaw (1999) found that environmental practices in hotels provide certain economic benefits. Goodman (2000) states that hotels that employ environmental entrepreneurship and innovations provide a competitive advantage over other hotels. Kassinis and Soteriou (2003) state that environmental innovations bring customer satisfaction and loyalty. Chan and Wong (2006) and Tzschentke et al. (2004) stated that hotels' environmental initiatives started with the driving force of laws and regulations. Tzschentke et al. (2004) also stated that environmental initiatives have achieved certain financial savings by reducing costs.

As in every business, environmental practices, which started with legal obligations in preventing environmental problems in hotels, have become practices that are handled within the framework of their own business models, with the awareness of consumers and businesses. Over time, hotels have started to include them in their own business strategies. The important thing here is to ensure the continuity of the activities carried out to reduce environmental impacts within the



scope of a sustainable business model. Brown (1994) argues that hotels specifically design their environmental policy rather than legal requirements. Brown emphasizes that strategies that prioritize the environment can be developed along with other corporate strategies such as profitability and growth. He emphasizes that the adoption of an environmental policy will help ensure that its implementation within its business model is embedded in the organization's existing structure in a sustainable way.

One of these business models is the corporate social responsibility model. Corporate social responsibility activities, which consist of social, environmental, and economic dimensions, which are defined as a sustainable business model, started when hotels received criticism about their negative environmental effects and gave priority to social responsibility activities for environmental problems in order to eliminate these negative effects.

According to Sheldon and Park (2011) and Holcomb et al. (2007), when it comes to corporate social responsibility activities in hotels, environmental initiatives for environmental protection come to mind first. In order to minimize their negative environmental impacts, many hotels have been bringing together CSR activities with strategies for the last 20-25 years. Minimizing, managing, monitoring and eliminating the impacts of many hotels on the natural environment; contributing to the conservation of biodiversity and ecosystem services; and contributing to climate change mitigation measures, it is known to take environmental initiatives under the name of corporate social responsibility projects (Buckley and Pegas, 2007). Many hotels announce their new environmental initiatives in their corporate social responsibility reports, and they announce their corporate social responsibility activities in their sustainability reports (De Grosbois, 2012).

The environment has come to the fore with sustainability and has become an issue that concerns the whole world in every field over time. Today, sustainability is addressed not only in terms of the environment but also socially and economically, extending to business models. In an increasingly competitive environment, hotels continue their activities under various business models. To survive and ensure their continuity in this competitive environment, hotels aim to be sustainable with a structure where environmental issues are not taken to the background, are not scattered or irregularly, and are evaluated socially and economically. To be a sustainable business, it is important to create a holistic business model in which environmental issues are addressed as a whole and regularly at every point of a business and open to social and economic development. The corporate social responsibility model has become increasingly important for hotels, as it is in all businesses, in the last 20 years, as it offers a structure that provides opportunities for businesses in some areas such as profitability, recognition, preference, cost reduction, and meets the expectations of the government and stakeholders, and also supports sustainability in businesses (Sheldon and Park, 2011). In this context, the study aims to create a conceptual model is the evaluation of a holistic approach for hotels by

www.ijceas.com

examining the social and economic benefits of environmental entrepreneurship within the framework of the corporate social responsibility model which is accepted as a sustainable business model.

3. Methodology

Especially in recent years, the impact of the tourism industry and hotels in particular on the environment has been significant. And it is seen that many hotels have renewed their business models within the scope of environmental sustainability and also, they give special emphasis on environmental issues in corporate social responsibility projects. In the relevant literature, many studies are examining environmental practices in hotels. But few studies have researched environmental entrepreneurship in the framework of corporate social responsibility and empirical studies are relatively few in this issue.

The study aims to integrate environmental entrepreneurship in hotels with the corporate social responsibility model adopted as a sustainable business model and to gather them under a common structure with a holistic perspective. In this context, by integrating environmental initiatives carried out in hotels into Caroll's corporate social responsibility model, a sustainable holistic structure was tried to be created in hotels. The study aims to fill the gap in the literature, providing researchers with an opportunity to examine the subject in depth for future studies, as well as an opportunity for hotel managers to evaluate their business models comprehensively.

To research the integration of environmental entrepreneurship in CSR sustainable business models in-depth, the explorative methodology was used and a qualitative research method was adopted. The sample of this research, using the purposeful sampling method (Maxwell, 1996), was selected as 5-star hotels known to have some degree of knowledge about this subject by announcing corporate social responsibility projects on its official website in İzmir. For the study objectives, 13 hotels were selected and semi-structured interviews were conducted with their general managers. Since the managers have extensive knowledge about the hotel, meet the basic qualities, control all units, and can make a holistic assessment.

The semi-structured interview technique was utilized as the data gathering method and the interviews consisted of open-ended questions, based on the literature. The interview questions consisted of two parts. The first part is intended to reveal awareness of environmental issues. The second part aimed to reveal environmental entrepreneurship within the scope of corporate social responsibility in hotels. While creating and analyzing research questions, the Corporate Social Responsibilities Dimensions of Carroll (1991) that are economic, legal obligations, ethical and philanthropic have been considered. Themes that are examined for environmental entrepreneurship defined by Isaak (2005, p. 43) as "green businesses / going green" and as activities that do not harm or do less harm the environment in their existing structures in hotels are:

1. Economically profitable environmental initiatives



- 2. Environmental initiatives to meet legal obligations
- 3. Environmental initiatives that will create an ethical, expected positive image
- 4. Philanthropy, environmental initiatives through donations

Face-to-face interviews were completed in September, October, and November of 2019 by visiting the selected hotels and each interview lasted for about 90 minutes on average. The data obtained were evaluated by content analysis. The demographics of the participants and interview periods are given in Table 1 below:

Hotel Codes	Manager Level	Age	Gender	Education	Data Collection Tool	Minute
H-1	General manager	51	Male	Bachelor	Interview	80
Н-2	General manager	56	Male	Bachelor	Interview	90
Н-3	General manager	52	Male	Bachelor	Interview	100
H-4	General manager	48	Female	Bachelor	Interview	95
Н-5	Department manager	39	Female	Bachelor	Interview	90
Н-6	General manager	48	Male	Master	Interview	90
H-7	General manager	59	Male	Bachelor	Interview	80
H-8	General manager	56	Female	Bachelor	Interview	75
Н-9	General manager	54	Male	Bachelor	Interview	90
H-10	Department manager	41	Male	Bachelor	Interview	110
H-11	General manager	61	Male	Bachelor	Interview	85
H-12	General manager	55	Male	Bachelor	Interview	70
H-13	General manager	57	Male	Master	Interview	90

Table 1: Demographic characteristics and Interview periods

Source: Prepared by the author

Reliability of research is about whether the data collection can be repeated with the same results (Yin, 1994, p. 33). Reliability in content analysis starts at the construction stage of the coding process. Reliability, which depends on the coding process, consists of the reliability of the coding categories of the researcher and the experts on the chosen subject (Bilgin, 2006, p. 16). To ensure reliability in this study, the interviews were conducted using a voice recorder with the approval of the participants, and voice recordings were converted into text for data analysis. After ensuring the integrity of the raw data obtained, the participants were asked to review

and correct them if necessary, by e-mailing the notes. The reliability of the analyzes is provided by the fact that different coders who are experts on the subject make the same encoding on the same text or have a reliability percentage of at least 70% in the numerical comparison of the differences between them by making similar encodings. For validity, the concept of "internal validity" in qualitative research, where the researcher and the experts on the subject defined the measurement tool in quantitative research as the correct measurement of the case. In qualitative research, it is about that the data obtained was related to the subject of the research, reflecting the real situation, being meaningful, and being able to answer the questions adequately (Yin, 1994; Bilgin, 2006).

4. Findings

In the first part of the research, the environmental awareness levels of 13 hotels that have social responsibility projects were examined. In the results, it was seen that 100% of the participants accepted that hotels have negative environmental effects, and all of them hotels stated that they take measures against adverse environmental effects.

In the analysis of the data, it has been observed that all of the 13 hotels that participated have implemented corporate social responsibility projects. All the participants stated that they have made various environmental initiatives in the last 5 years. Environmental initiatives carried out by hotels, especially to protect the environment and to ensure sustainability are exhibited in Table 2.

Environmental Initiatives	H 1	H 2	H 3	H 4	Н 5	H 6	H 7	H 8	H 9	H 10	H 11	H 12	H 13
The wastewater treatment plant in the hotel	X					X							
Separate collection, storage, and recycling project at the source for the reduction of solid wastes	X	X	X	X	X	X	X	х	X	X	X	X	X
Treatment of seawater and using it as utility water		Х											
Collecting rainwater	x					х		х	х				
Wastewater treatment and reuse in landscape management	х	х									X	X	
Energy-saving lighting equipment	x	х	х	х	х	х	х	х	х	х	х	х	х
Photocell taps to save water	х	х	х	Х	х	х	х	X	х	X	х	х	Х

Tablo 2: Environmental initiatives



Renewable energy use project	x	X				x		X	x	X		x	x
Hotel heating and hot water supply from renewable energy	x	x				х		X	х			х	X
Reducing the use of environmentally harmful cleaning agents	x	x	x	x	x	х	х	x	х	х	х	х	x
Environmentally friendly, recyclable, organic equipment selection	x	x	x			х	х		х	х			
Environmental awareness training for employees and their families	X	х				x	x						
Environmental awareness brochure project	x	x						X	Х				
Collaborations with local governments in environmental protection programs	X	x					х	Х	х	X			
Awareness projects for the protection of local plants and food	х				х	х		X			X		
Solid waste collection project on the coasts	х							х					
Green environment project					x				х	х			х
Renewable energy donation										X			

Source: Prepared by the author

In the interviews, 10 hotels stated that they carried out environmental initiatives as a corporate social responsibility project. 3 hotels, on the other hand, stated that they associate environmental entrepreneurship that started with legal obligations with the economic gain dimension over time and later carried out within the scope of corporate social responsibility projects. With 100% participation in expressions, hotels mentioned that they are successful in both reducing costs and being sustainable in business processes with corporate social responsibility. Some of the statements obtained are as follows:

H1: In addition to complying with all legal regulations, we serve with environmental awareness. Being sustainable is our priority not only in environmental terms but also in terms of costs and management. We try to create sustainability awareness in our

employees. We have made several initiatives beyond legal regulations. We have carried out some studies both to reduce our costs and to reflect our image that is respectful to nature and to develop the region we are in. Our most important initiative is to establish a wastewater treatment plant within our hotel and to reuse our wastewater. This initiative provided us with reduction in costs. We proudly share this. Apart from these, we have many social responsibility projects that we owe to pay to these beautiful lands we have utilized.

H2: Our management approach, is about being sustainable in every respect. Starting from human resources, sustainability exists in every aspect of our economic and environmental management model. We have many social responsibility projects and we add new ones every year. We respect nature very much and as a hotel, we try to participate in every project and cooperation we need. Our most important project is that we purify seawater and reuse it. This benefited us in terms of costs and made us happy to give back what we received from nature. We already comply with legal regulations. For this, we do everything necessary for the collection and recycling of solid wastes. We even go further and discuss how we can be more effective with new ideas. We participate in environmental projects by cooperating with local governments. We prepared brochures to enlighten both our employees and our guests on environmental issues. We try to be compatible with the environment at every point of our hotel. Sustainability is our understanding, beyond economic gain, and we see it as our social responsibility. We try to implement a new environmental initiative every year in order not to be a part of environmental problems such as global warming and waste of energy resources. We are trying to improve and transform our hotel, to be ever less harmful to the environment.

H10: As the hotel group, we define the concept of sustainability very broadly. For us, the environment is a social responsibility. As a city hotel, we carry out initiatives for reducing water use and the energy spent on lighting. We have done many projects to reduce our solid waste and these projects have continued in integration with the social responsibility projects that we have realized. Although it is not a necessity for us, we realize it with an understanding beyond our costs. Last year we installed solar panels in a school. We supported a project about children.

In the analysis of the data, looking at the reason for the environmental initiatives, it was determined that all of the participants (100%) regarded that protecting the environment and being sustainable as part of social responsibility. In addition, all of the participants stated that they regard environmental entrepreneurship as corporate social responsibility. Environmental awareness was seen to be at the forefront. While all of the participants said that they combined sustainability with environmental entrepreneurship, 7 hotel businesses also stated sustainable business processes in the field of management such as human resources and finance. Results of the content analysis according to the 4 dimensions of Carroll's (1991) corporate social responsibility model and the codes are given in table 3 together with their frequencies and rates.



Themes	Code	Frequency	Raiton (%)		
1Economically profitable	Economic benefit	15	5.51		
environmental initiatives	Increase in service value	8	2.94		
	Waste Reduction	14	5.15		
	Solid waste and wastewater recycling	21	7.72		
	Decreasing of costs	23	8.46		
	Decreasing material use	26	9.56		
	Using less energy and sources	19	6,99		
	Opening to new markets	9	3.31		
	Total	135	49.64		
2.Legal environmental initiatives	Compliance with environmental laws	15	5.51		
initial (05	Solid and wastewater regulations	27	9.93		
	Total	42	15.44		
3Environmental initiatives that are expected to create an ethical	Environmental awareness training	8	2.99		
and positive image	Environmental awareness ???	5	1.84		
	Collaborations with local governments	15	5.51		
	Environmentally-conscious customers	13	4.78		
	Corporate image	21	7.72		
	The development of corporate culture	15	5.51		
	Total	77	28.35		
4. Philanthropy,	Donations	2	0.73		
environmental initiatives through donations	Volunteer projects to protect local values and the natural environment	16	5.88		
		18	6.61		
		Total: 272	100		

Tablo 3: Content analysis, codes, and frequencies

Source: Prepared by the author

In the content analysis, the environmental entrepreneurial initiatives they associate with the economic benefit are gathered under 8 codes. These environmental initiatives providing economic benefits have been mentioned 135 times in total. This shows us that environmental initiatives carried out within the scope of corporate social responsibility are the most beneficial in economic terms for businesses. Secondly, environmental initiatives realized within the scope of corporate social responsibility are those that will create a positive image for the business. Environmental initiatives that will create a positive image associated with 6 codes have been mentioned 77 times in total. In this context, it has been observed that businesses envision that they will provide an environmentally friendly image by associating their corporate image with training, brochures, and local collaborations

www.ijceas.com

for environmental protection. The participants mentioned legal environmental initiatives 42 times. Each hotel stated that their environmental initiatives within the scope of corporate social responsibility also fulfill their legal obligations. Finally, 8 hotels have stated that they have carried out environmental projects within the scope of philanthropy and participated in various projects (18). One hotel also has said that they exhibited an example of environmental entrepreneurship by donating.

5. Conclusions and Recommendations

Subjects of environmental issues, sustainability, environmental entrepreneurship, social innovation, and CSR have been studied within the scope of various disciplines and approaches. There is a tendency to approach these individually and independently. This situation has created confusion and made it difficult for businesses and researchers alike to draw a conceptual framework.

It is crucial to approach environmental issues and initiatives within a common theme and to gather them under a business model within the scope of business strategies. The aim of this study is to draw a clear framework for businesses and gather them under a holistic structure, avoiding a detached structure. In this context, this study aims to create a sustainable and holistic structure in hotels by integrating environmental entrepreneurship into Carroll's CSR model, which is a sustainable business model.

Environmental issues necessitate businesses to consider environmental impacts throughout their value chain. Hotels are known to produce higher amounts of waste and to consume higher amounts of energy, water, and other natural resources. They create significant economic, ecological, and social impacts (Taylor et al. 1994, p. 169). Certain activities of hotels cause environmental problems, even climate change, on a global scale (Kirk, 1995; Bohdanowicz et al., 2011). Considering the environmental effects today, measures brought by legal obligations may prove to be insufficient, and it is known that hotels have started to take some environmental initiatives within themselves. In particular, the adoption of the CSR model, within the scope of the sustainable business model, creates the infrastructure of environmental entrepreneurship, and hotels tend to prefer models that do cause no or little environment damage in their business processes and production methods, and they also fulfill their social responsibilities (Abell, 1980).

All of the hotels that have participated in the research stated that they regard environmental initiatives and sustainability integral to CSR. In addition, some of the hotels pointed out to their voluntary environmental initiatives under CSR projects, as they inferred that environmental initiatives, primarily mandated by legal obligations, were effective in reducing costs and creating a positive image over time. Many studies in the literature confirm this situation. It is known that hotels have many viable opportunities together with environmental sustainability. Increasing stakeholder demands, lowering operating costs, product differentiation, and strengthening brand image are the main drivers of the adoption of transparent business practices that focus on ethical values, social equity, and environmental



protection (de Grosbois, 2012). It can be concluded that CSR, as a sustainable business model that provides all these opportunities in hotels, can form a framework for environmental initiatives (Sheldon and Park, 2011; Holcomb et al., 2007; Buckley and Pegas, 2007; Kasim, 2007).

In this study, environmental initiatives in hotels were examined and classified under the CSR model. In the classification made, environmental initiatives in hotels are gathered under the economic, legal, ethical, and philanthropic dimensions determined in the CSR model. Among the environmental initiatives classified, the most striking environmental initiatives were the environmental initiatives that provided economic benefit with 49.64%. Later, they were classified as environmental initiatives that provided a positive image with 28.35%, fulfilled legal obligations with 15.44%, and were completely carried out with voluntary donations at 6.61%.

According to the results of the research, the proposed holistic conceptual model related to environmental entrepreneurship realized within the scope of corporate social responsibility is given in figure 1.

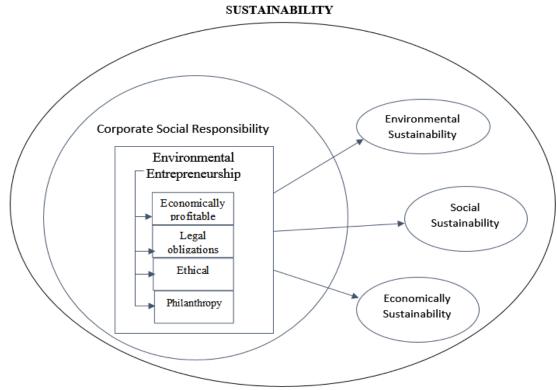


Figure 1: The environmental entrepreneurship in a holistic model

Source: Prepared by the author

www.ijceas.com

Many studies support these results and state that environmental initiatives carried out under the roof of CSR are initiatives that provide economic benefits and there is a positive impact on profitability (Gaggl, 2013; Kapardis and Neophytidou, 2014). However, these percentages may change in CSR studies conducted in different countries and hotels of different sizes. Realization rates of environmental initiatives that provide economic benefits to CSR projects in hotels or the framework of volunteering may vary (Chan and Wong, 2006; Tzschentke et al., 2004; Gössling et al., 2009). While the number of voluntary environmental initiatives are much higher in some hotels, environmental initiatives that will provide economic benefits are preferred as corporate social responsibilities for some hotels. Kassinis and Soteriou (2003) found that environmental initiatives in hotels tend towards initiatives that provide customer satisfaction and a positive image. Tzschentke et al. (2004) stated that environmental initiatives of hotels started with the driving force of laws and regulations. In addition, as an important point, while environmental initiatives are the first ones that come to mind under the corporate social responsibility model in hotels (Sheldon and Park, 2011; Yılmaz and Yılmaz, 2016; Kasim, 2007), in some hotels social initiatives beneficial to communities are much more involved in the corporate social responsibility model than environmental initiatives (Holcomb et al., 2007).

This study was conducted to examine environmental initiatives within the scope of corporate social responsibility model, which is a sustainable business model, and to evaluate their suitability for hotels. As a result, it is seen in the model proposed based on the findings and the literature, and visualised in Figure 1, that environmental initiatives in hotels can develop into a sustainable structure under the CSR model. In addition, environmental initiatives and Carroll's dimensions of CSR could easily be classified under economic, legal, ethical and philanthropic dimensions. It can be said that the fact that environmental initiatives are within the scope of corporate social responsibility model, supports not only environmental sustainability, but also economic and social sustainability, and in this context, creates both economic and social benefits.

This study was carried out in hotels. However, it may also be an example and guide for businesses operating in different sectors. The suitability of the model may be open for discussion, as it may create different advantages and disadvantages in different sectors. In addition, this study, which does not contain a causality relationship by the purpose of the study, will contribute to the development of a constructive scale in which the causality relationships can be tested in future studies in the scientific field with the structures emerging as a result of the research, and in the creation and testing of hypotheses.

REFERENCES

- Abell, D. F. (1980). *Defining the business: The starting point of strategic planning*. Prentice Hall Englewood Cliffs, NJ.
- Ackerman, R. (1973). How companies respond to social demands. *Harvard Business Review, July-August*, 88-99.



- Álvarez, M., Burgos, J. and Ce'cspedes, J. (2001). An analysis of environmental management, organizational context and performance of Spanish hotels. *Omega*, 29, 457–471.
- Anderson, T.L. and Leal, D.R. (1997). *Enviro-capitalists: Doing good while doing well*. Rowman&Littlefield Publishers, Inc., Lanham, MD.
- Andrea, M.O. (2007). Atmospheric aerosols versus greenhouse gases in the twentyfirst century philosophical transactions. *Mathematical, Physical and Engineering Sciences, 365(1865),* 1915–1923.
- Barnett, M. L. (2005). Stakeholder influence capacity and the variability of financial returns to corporate social responsibility. *Proceedings of the International Association for Business and Society, 16*, 287-292.
- Bilgin, N. (2006). Sosyal bilimlerde içerik analizi teknikler ve örnek çalışmalar. Siyasal Kitabevi, Ankara.
- Biloslavo, R., Bagnoli, C., and Edgar, D. (2018). An eco-critical perspective on business models: The value triangle as an approach to closing the sustainability gap. *Journal of Cleaner Production*, 174, 746-762.
- Birkin, F., Cashman, A., Koh, S. and Liu, Z. (2009). New sustainable business models in China. *Business Strategy and the Environment*, 18(1), 64-99.
- Blanco, E., Rey-Maquieira, J., Lozano, J. (2009). Economic incentives for tourism firms to undertake voluntary environmental management. *Tourism Management*, 30(1), 112–122.
- Bocken, N. M., Short, S. W., Rana, P. and Evans, S. (2014). A literature and practice review to develop sustainable business model archetypes. *Journal of Cleaner Production, 65*, 42-56.
- Bohdanowicz, P., Zientara, P. and Novatna, E. (2011). International hotel chains and environmental protection: An analysis of Hilton's we care programme (Europe, 2006–2008). *Journal of Sustainable Tourism, 19(7),* 797–816.
- Boons, F., and Lüdeke-Freund, F. (2013). Business models for sustainable innovation: state-of-the-art and steps towards a research agenda. *Journal of Cleaner Production*, 45, 9-19.
- Boons, F., Montalvo, C., Quist, J. and Wagner, M. (2013). Sustainable innovation, business models and economic performance: an overview. *Journal of Cleaner Production, 45,* 1-8.
- Bowen, H. R. (1953). Social responsibilities of the businessman. NY: Harper & Brothers Publishers.

- Brown, M. (1996). Environmental policy in the hotel sector: Green strategy or stratagem? International Journal of Contemporary Hospitality Management, 8(3), 18-23.
- Buckley, R. and Pegas, F.V. (2007). Tourism and CSR, in Andrew Holden and David Fennel (Ed.), *The Routledge Handbook of Tourism and Environment* (pp.521-530). Londan and New York: Routledge Taylor & Francis Group.
- Burns, P. and Bibbings, L. (2013). Climate change and tourism, in Andrew Holden and David Fennel (Ed.), *The Routledge Handbook of Tourism and Environment* (pp.406-420). Londan and New York: Routledge Taylor & Francis Group.
- Carroll, A. B. (1979). A three-dimensional conceptual model of corporate performance. *The Academy of Management Review*, 4(4), 497-505.
- Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons, July-August, 34(4), 39-48.*
- Carroll, A. B. (1999). Corporate social responsibility evolution of a definitional construct. *Business & Society, 38(3)*, 268-295.
- Carroll, A. B. (2015). Corporate social responsibility: The centerpiece of competing and complementary frameworks. *Organizational Dynamics*, 44, 87-96.
- Chan, W.W. and Wong, K.K.F. (2006). Environmental quality index for the Hong Kong hotel sector. *Tourism Economics*, 14(4), 857–870.
- Costanza, R., D'Arge, R., De Groot, R. and Farber, S. (1997). The value of the world's ecosystem services and natural capital. *Nature*, *6630*, 253-260.
- Davis K. and Blomstrom R. L. (1975). Business and society: environment and responsibility, McGraw-Hill, New York.
- Davis, K. (1960). Can Business afford to ignore social responsibilities. *California* Management Review, 2, 70-76.
- De Grosbois (2012). Corporate social responsibility reporting by the global hotel industry: Commitment, initiatives and performance. *International Journal of Hospitality Management*, 31(3), 896-905.
- Dentchev, N. A. (2005). Integrating corporate social responsibility in business models', *Working Papers of Faculty of Economics and Business Administration*, Ghent University, Belgium 05/284, Ghent University, Faculty of Economics and Business Administration. 284.
- Dixon, S. E. A. and Clifford, A. (2007). Ecopreneurship- a new approach to managing the triple bottom line. *Journal of Organizational Management*, 20(3), 326-345.



- Eccles, R.G. and Youman, T. (2015). Materiality in corporate governance: The statement of significant audiences and materiality. *Harvard Business School Working Paper, 16*-23.
- Eiadt, Y., Kelly, A., Roche, F. and Eyadat, H. (2008). Green and competitive? An empirical test of the mediating role of environmental innovation strategy. *Journal of World Business*, 43(2), 131–145.
- Enz, C. A. and Siguaw, J. A. (1999). Best hotel environmental practices. *Cornell Hotel and Restaurant Administration Quarterly, 40 (5), 72–77.*
- European Commission (2009). Eco Design Your Future. How Eco Design Can Help the Environment by Making Products Smarter. European Commission Directorate- General Enterprise and Industry, Directorate-General Energy, Brussels. http://www.buildup.eu/sites/default/files/content/Brochure-Ecodesign-Your-Future-15022012.pdf
- European Commission (2010). EUROPE 2020: A Strategy for Smart, Sustainable and Inclusive Growth. Brussels, 3.3.2010. Communication from the Commission, https://ec.europa.eu/eu2020/pdf/COMPLET%20EN%20BARROSO%20%2 0%20007%20-%20Europe%202020%20-%20EN%20version.pdf
- European Commission (2011). A renewed EU strategy 2011-14 for Corporate Social Responsibility. https://eur-lex.europa.eu/legalcontent/EN/TXT/?uri=CELEX%3A52011DC0681
- Fontaine, M. (2013). Corporate social responsibility and sustainability: The new bottom line?. *International Journal of Business and Social Science,* 4 (4), 110-119.
- Friedman, M. (1970). The social responsibility of business is to increase its profit. The New York Times Magazine, 13 (September), 1-6.
- Gaggl, P. (2013). New approaches in sustainability reporting: From theory to practise, *Sustainability reporting training PwC. Presentation given on 4-7 November at Cyprus University of Technology*. Cyprus: Limassol.
- Goodman, A. (2000). Implementing sustainability in service operations at Scandic hotels. *Interfaces, 30,* 202–214.
- Gössling, S., Hall, C. M. and Weaver, D. B. (Eds.) (2009). Sustainable tourism futures: perspectives on systems, restructuring and innovations. Routledge, New York.
- Hadjikakou, M., Chenoweth, J. and Miller, G. (2013). Water and tourism, in Andrew Holden and David Fennel (Ed.), *The Routledge Handbook of Tourism and*

Environment (pp.443-446). Londan and New York: Routledge Taylor & Francis Group.

- Han, H., Hsu, L. T., and Sheu, C. (2010). Application of the theory of planned behavior to green hotel choice: Testing the effect of environmental friendly activities. *Tourism Management*, 31(3), 325-334.
- Holcomb, J.L., Upchurch, R. S. and Okumuş, F. (2007). Corporate social responsibility: what are top hotel companies reporting? *International Journal* of Contemporary Hospitality Management, 19(6), 461-475
- Holme, R. and Watts, P. (2000). Corporate social responsibility: making good business sense, World business council for sustainable development, Conches-Geneva, Switzerland.
- Isaak, R. (1997). *Globalization and green entrepreneurship, greener management international*, Greenleaf Publishing, Sheffield.
- Isaak, R. (2005). The making of ecopreneur. In Schaper, M (ed.), *Developing Sustainable Entrepreneurship (pp.*43-58), Gower Publishing Ltd.
- Joyner, B. and Payne, D. (2002). Evolution and implementation: A study of values, business ethics and corporate social responsibility. *Journal of Business Ethics*, 41(4), 297-311.
- Kapardis, M. K. and Neophytidou, C. (2014). Corporate social responsibility reporting in the hotel industry, *Review of Tourism Sciences*, 8.
- Kasim, A. (2007). Towards a wider adoption of environmental responsibility in the hotel sector. *International Journal of Hospitality & Tourism Administration*. 8(2), 25-49.
- Kassinis, G. and Soteriou, A. (2003). Greening the service profit chain: the impact of environmental management practices', Production and Operations Management, 12(3), 386–403.
- Kirk, D. (1995). Environmental management in hotels. International Journal of Contemporary Hospitality Management, 7(6), 3–8.
- Knudson, H. (undated). Making the business case: The effects of corporate social responsibility on SME competitiveness', Road – CSR, Interreg Europe. European Union European Regional Development Fund. https://www.interregeurope.eu/fileadmin/user_upload/tx_tevprojects/library/ file_1523518061.pdf.
- Kotler, P. and Lee, N. (2008). Kurumsal sosyal sorumluluk, (Trans. S. Kaçamak), MediaCat Kitapları, İstanbul.
- Kurovs, J. and Waściński, T. (2016). The concept of social responsibility in the business model of a company. *Foundations of Management*, 8, 189-202.



- Laasch, O. (2016). Business Model Change through Embedding Corporate Responsibility-Sustainability? Logics, Devices, Actor Networks. Unpublished PhD thesis, Alliance Manchester Business School Innovation Management and Policy Division, United Kingdom.
- Laverty, M and Littel, C. (2020a). *Entrepreneurship*. Houston, Tekxas: OpenStax, https://openstax.org/books/entrepreneurship/pages/1-introduction.
- Laverty, M and Littel, C. (2020b). *Environmental Entrepreneurship*. Houston, Tekxas: OpenStax, https://openstax.org/books/entrepreneurship/pages/3-2corporate-social-responsibility-and-social-entrepreneurship.
- Lüdeke Freund, F.L. (2010). *Towards a conceptual framework of business models for sustainability*'. Knowledge Collaboration & Learning for Sustainable Innovation ERSCP-EMSU conference, Delft, The Netherlands, October 25-29.
- Lueg, R., Pedersen, M. M., and Clemmensen, S. N. (2015). The role of corporate sustainability in a low-cost business model: A case study in the Scandinavian fashion industry. *Business Strategy and the Environment*, *24*(5), 344-359.
- Manaktola, K. and Jauhari, V. (2007). Exploring consumer attitude and behaviour towards green practices in the lodging industry in India. *International Journal* of Contemporary Hospitality Management, 19(5), 364–377.
- Maxwell, J. A. (1996). *Qualitative research design: An interactive approach*. SAGE Publications, California.
- Mensah, I. (2006). Environmental management practices among hotels in greater Accra region. *International Journal of Hospitality Management, 25(3),* 414–431.
- Mitra, C. and Borza, A. (2010). The role of corporate social responsibility in social entrepreneurship. *Management & Marketing Challenges for Knowledge Society*, 5(2), 63-76.
- Montalvo, C., Diaz-Lopez, F. and Brandes, F. (2011). Eco-innovation Opportunities in Nine Sectors of the European Economy, European Sector Innovation Watch, European Commission, Directorate General Enterprise and Industry, Brussels.
- Moreo, A. (2008). *Green consumption in hotel industry an examination of consumer attitudes*, Master's thesis, University of Delaware, Newark, DE.
- Osterwalder, A. and Pigneur, Y. (2005). Clarifying business models: origins, present, and future of the concept. *Communications of AIS*. 15 (May).

- Osterwalder, A. and Pigneur, Y. (2010). *Business model generation: a handbook for visionaries, game changers, and challengers*. John Wiley & Sons, Hoboken, New Jersey.
- Osterwalder, A.; Pigneur, Y. and Tucci, C. L. (2005). Clarifying business models: origins, present, and future of the concept. *Communications of AIS*, 15 (May), 1-40.
- Ottenbacher, M., Harrington, R. and Parsa, H. (2009). Defining the hospitality discipline: A discussion of pedagogical & research implications. *Journal of Hospitality & Tourism Research*, 33(3), 263–283.
- Parrish, B.D. and Tilley, F. (2009). Sustainability entrepreneurship: Charting a field in emergence', in Schaper, M. (Ed.), *Making Ecopreneurs: Developing* Sustainable Entrepreneurship. Gower, Aldershot, UK
- Preston L. and Post, J.(1975). *Private Management and Public Policy: The Prince of Public Responsibility*. New Jersey: Prentice-Hall Inc.
- Rasmussen, B. (2007). Business models and the theory of the firm. *Pharmaceutical Industry Project Working Paper Series, Working Paper No. 32,* 1-11.
- Rauter, R., Jonker, J. and Baumgartner, R. J. (2017). Going one's own way: Drivers in developing business models for sustainability. *Journal of Cleaner Production, 140,* 144-154.
- Schaltegger, S. and Wagner, M. (2006). Managing and measuring the business case for sustainability. Capturing the relationship between sustainability performance, business competitiveness and economic performance. In S. Schaltegger, M. Wagner (Ed.), *Managing the Business Case for Sustainability* (1–27). Sheffield: Greenleaf.
- Schaltegger, S., Lüdeke-Freund, F. and Hansen, E. (2012). Business cases for sustainability: the role of business model innovation for corporate sustainability. *International Journal of Innovation and Sustainable Development*, 6(2), 95-119.
- Schaper, M. (2010). *Making Ecopreneurs: Developing Sustainable Entrepreneurship.* 2nd. ed. MPG Books Group, UK pp 10
- Schuyler, G. (1998). Merging Economic and Environmental Concerns through Ecopreneurship. www.celcee.edu.products/digest/Dig98-8.html
- Shehu, A. I., Inuwa, I. I., Husseini, I. U. and Yakubu, I. (2019). Relationship of hotel energy management strategies and hoteliers' perception on sustainable energy management in Abuja Nigeria. *Resources and Environment*, 9(1), 19-26.
- Sheldon, P. J. and Park, S.Y. (2011). An exploratory study of corporate social responsibility in the U.S. travel industry. *Journal of Travel Research*, 50(4), 392–407.



- Stubbs, W. and Cocklin, C. (2008). Conceptualizing a Sustainability business model. *Organization & Environment*, 21(2), 103-127.
- Taylor, B., Hutchison, C., Pollack, S. and Tapper, R. (1994). *The Environmental Management Handbook*, Pitman, London.
- Tilley, F. and Parrish, B.D. (2009). Introduction to Sustainability Entrepreneurship Research. *Greener Management International*, 55, 5–12.
- Tukker, A., Emmert, S., Charter, M., Vezzoli, C., Sto, E., Andersen, M., Geerken, T., Tischner, U. and Lahlou, S. (2008). Fostering change to sustainable consumption and production: an evidence based view. *Journal of Cleaner Production*, 16(11), 1218–1225.
- Tzschentke, N., Kirk, D. and Lynch, P.A. (2004). Reasons for going green in serviced accommodation establishments. *International Journal of Contemporary Hospitality Management*, 16(2), 116–124.
- UN Global Compact (23.05.2020), *The Global Compact is a UN initiative that establishes ten general principles for companies' CSR activities.* https://www.csrcompass.com/un-global-compact, 23.05.2020
- Wartick, S.and Cochran, P. (1985). The evolution of the corporate social performance model. Academy of Management Review, 10(4), 758-769.
- WBCSD (1998). *How we drive sustainable development*, https://www.wbcsd.org.
- Wells, P. (2008). Alternative business models for a sustainable automotive industry, in A. Tukker, M. Charter, C. Vezzoli, E. Stø, M. Andersen (Ed.), *Perspectives* on Radical Changes to Sustainable Consumption and Production. Sheffield: Greenleaf.
- Wirtz, B. W., Pistoia, A., Ullrich, S., and Göttel, V. (2016). Business models: Origin, development and future research perspective. *Long Range Planning*, 49(1), 36-54.
- Wood, D. (1991). Corporate social performance revisited', *Academy of Management Review*, 16, 691-718.
- Yang, M., Evans, S., Vladimirova, D. and Rana, P. (2017). Value uncaptured perspective for sustainable business model innovation. *Journal of Cleaner Production*, 140, 1794-1804.
- Yılmaz, H. and Yılmaz, S. (2016). Corporate social responsibility in hotel businesses. Anadolu University Journal of Social Sciences, 16(2), 89-100
- Yin, R. K. (1994). *Case Study Research: Design and Methods* (Second ed. 5). London: Sage Publications.

www.ijceas.com

Zott, C. and Amit, R. (2010). Business model design: an activity system perspective. *Long Range Plan*, 43(2/3), 216-226.