

DOI: 10.18775/ijied.1849-7551-7020.2015.102.2002  
URL: <https://doi.org/10.18775/ijied.1849-7551-7020.2015.102.2002>

# SDGs in the Wellness- and Luxury Hospitality Industry after the COVID-19 Pandemics

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**Abstract:** The demand- and supply-implied effects of the COVID-19 pandemic on the wellness and luxury hotel industry positively affect the perception of sustainability among customers and employees. Increasing pressure from customers and society on the hoteliers themselves, in addition to the Ukraine crisis with the implied energy crisis, especially in Central Europe, is increasing the importance of sustainable corporate strategies.

**Methodology/Design/Approach:** With the help of a literature review, this paper identifies theses discussed by 17 wellness and luxury hotel industry experts with the help of partially standardised expert interviews and content analysis, according to Mayring (2015).

**Findings:** The research confirms the importance, acceptance, and successful implementation of the SDGs as a framework and goal for the sustainability strategy. It also analyses the most important and successfully implemented ecological, economic, and social measures in the context of crises and the SDGs.

**Originality of the research:** The research confirms the importance, acceptance, and successful implementation of the SDGs as a framework and goal for the sustainability strategy. It also analyses the most important and successfully implemented ecological, economic, and social measures in the context of crises and the SDGs.

**Keywords:** COVID-19 pandemic, Sustainable development goals, Sustainability strategy, Wellness hotel industry

## 1. Introduction

The COVID-19 pandemic, with its unprecedented global implications and change processes, is already recognised as the most significant economic threat to tourism since the "Great Recession" in the 1920s (Gössling et al., 2020; Hall et al., 2020; Jones and Comfort, 2020a; Jus and Misrahi, 2021). Current research has identified several drivers for disruptive processes in the tourism industry, with a notable trend towards even more sustainable and radical ecological measures (Higgins-Desbiolles, 2020; Jones and Comfort, 2020b; Nunkoo et al., 2021; Romagosa, 2020; Scott, 2021). The debate has escalated to the point of being dubbed a 'war for the future of tourism' („war over tourism"), with leading scientists arguing about growth and responsibility for destinations and their ecological and social environment (Butcher, 2020; Higgins-Desbiolles, 2021; Higgins-Desbiolles, Carnicelli, et al., 2019).

The most crucial sector is the hotel industry, with luxury hotels, 4-star superior hotels, and 5-star hotels serving as the spearheads and driving forces. They are not just the largest CO<sub>2</sub> emitters but also the main greenhouse gas emitters in the tourism industry on a global scale. This is primarily due to their wellness services, a significant part of their appeal. The impact of their emissions on the environment is a pressing issue that demands immediate attention and action (Jus and Misrahi, 2021; World Travel and Tourism Council [WTTC], 2021).

The basis for the considerations and future standards are the UN Sustainable Development Goals (SDGs), ratified and enforced in the EU. These have been active since 2015 with the

climate conference in Paris and have implemented the COVID-19 crisis and the resulting challenges (Barbier and Burgess, 2017; United Nations, 2015, 2022; WTTC, 2021).

In the first step, this paper will analyse the view and significance of sustainability before the COVID-19 pandemic within the hotel industry, particularly the wellness hotel industry, and then examine the view after the pandemic. The UN's 17 SDGs form the applicable basis for the analysis. The ever-increasing environmental protection measures and rising social standards adopted by legislators will steadily increase the costs of hotel operations. There is a threat of declining service quality due to closed wellness areas or, in some cases, severely restricted usability. Furthermore, substantial price increases are to be expected due to cost pressure. The question arises about how consumers will ultimately bear and accept these costs and service savings. A sustainable transformation of the wellness hotel industry will only be possible in the long term if there is a willingness to pay, support sustainable development, and accept corresponding savings in service. However, there is an ongoing debate about the overuse of the term sustainability. Many positive industry examples and trends towards genuinely green hotel concepts and industry representatives exist. At the same time, studies prove green-washing and the resulting damage and often generate justified doubts about the fact that economic goals beat and are preferred to sustainable ones. Nonetheless, the sector will embark on a transformation process that will transform the entire industry into a sustainable driving force and set an example for all other stakeholders (Boluk et al., 2019; Bramwell et al., 2017; Gössling and Higham, 2020; Higgins-Desbiolles, Moskwa, and Wijesinghe, 2019).

## **2. Literature Review**

### **2.1. Sustainability in Tourism and the Hotel Industry: A Perspective before the COVID-19 Pandemic**

Over 30 years, "sustainability" has become increasingly important in tourism management theory and the hotel industry. A search by Sánchez-Cañizares et al. (2018) reveals 8,500 Web of Science results for published sustainability studies in the tourism industry. Looking at current research, this makes it clear that sustainability is very much in focus and is publicised accordingly (Aladag et al., 2020).

According to Diesendorf (2001), sustainability is "the goal or end point of a process called sustainable development". The increased interest of customers and the public sector can explain the growing importance of sustainability. From a consumer perspective, there is an increased demand for green hotel services, followed by a growing willingness to pay a higher price (Kuminoff et al., 2010; Myung, 2018). On the other hand, an increasing number of laws and regulations oblige companies to act sustainably (Jones et al., 2016). Employees are also an essential part of the theoretical considerations. A company that operates sustainably is perceived positively in the labour market. This means ecologically managed companies can gain competitive advantages over conventional, traditionally operating companies competing for talent and qualified employees. These considerations are currently more important than ever. The restaurant and hotel industry, in particular, suffers from an unprecedented shortage of skilled workers, as current studies and initial trend forecasts show (Cabral and Chiappetta Jabbour, 2019). Work in recent years has highlighted the competitive advantages of sustainable hotel companies over their competitors and the increased growth of green companies in the global hotel market (Merli et al., 2019). Financial aspects often play a central role from a business perspective. This is due to customers' higher willingness to pay for sustainable hotel services and potential savings in costs (including energy, water, waste disposal, and procurement) (Abdou et al., 2020; Al-Aomar and Hussain, 2017; González-Rodríguez et al., 2020; Nickerson et al., 2016; Nicolau et al., 2020; Pham et al., 2019).

The luxury and wellness hotel industry (4 to 5-star hotels with spa and wellness areas and corresponding offers), geared towards the highest quality and uncompromising service, has also recognised the importance and responsibility of ecological action to some extent. The first

scientific studies show how luxury hotels transform into green, ecological, sustainable resorts. Peng and Chen (2019) demonstrate that the demand for sustainable services and values drives this change.

## **2.2. The "Green-Growth" Debate and the COVID-19 Pandemic as Drivers of Sustainable Development in the Hotel Industry**

The potential for change, driven by the crisis, has sparked an in-depth and controversial debate among experts. The 'green-growth' debate is a contentious discussion within the tourism industry, particularly concerning the hotel sector's role in sustainable development. It revolves around the conflict between continuous growth and the need for ecological and social responsibility. The debate has intensified to the point of being termed a 'war for the future of tourism,' with leading scientists divided between advocating for growth and pushing for sustainable tourism practices (Butcher, 2020; Higgins-Desbiolles, 2021). Luxury hotels, including 4-star superior and 5-star hotels, are at the forefront of this debate due to their significant CO2 emissions, mainly from wellness services. The COVID-19 pandemic has further fueled this debate, with some experts viewing it as an opportunity for a paradigm shift towards a truly sustainable tourism industry (Higgins-Desbiolles, 2020; Romagosa, 2020). The following key question is derived from the current discussion and the research gap identified:

(RQ) How is sustainability changing in corporate strategy based on the UN's SDGs for the European wellness hotel industry after the COVID-19 pandemic?

The following three sub-questions are formulated to answer the research question presented above in a targeted and comprehensive manner:

(RQ 1) How is the importance of sustainability for wellness hotels and the European hotel industry changing after the pandemic?

(RQ 2) How can sustainability be integrated into the corporate strategy as a holistic concept along the entire value chain of a traditional wellness hotel?

(RQ 3) Which of the UN's 17 Sustainable Development Goals (SDGs) from 2015 are important for wellness companies in their strategy?

## **2.3. SDGs as the Starting Point for a Sustainable Corporate Strategy in the Wellness and Luxury Hotel Industry**

Work on the implementation and target achievement of hotels about the SDGs confirms the importance and relevance of the SDGs, particularly in the luxury and wellness segment (Maas, 2023). Scholars found that the environmental SDGs (6, 7, 12, and 13) are overweighted by implemented sustainable measures in Green Star-certified hotels in Egypt, but with a significant difference between the four- and five-star hotels surveyed (Abdou et al., 2020). Further research criticises the social objectives of sustainable development, especially in hotels. They have some catching up regarding the social SDGs (Baum et al., 2016). Bramwell et al. (2017) call for the active treatment and inclusion of the SDGs in future discussions and for effective research to be conducted. In particular, the treatment of SDGs 1, 2, 3, 4, 5, 7, 10, 11, and 17, currently analysed and dealt with in less depth, is called for, as is practical and business-relevant research. Initial publications analysing the environmental performance of luxury hotels about their brand value and productivity confirm that sustainable companies have positive effects. In particular, the fact that consumers are increasingly willing to pay more for sustainable hotel services supports this theory. Thus, at least for hotel chains in Taiwan, it can be summarised that their positive contribution to CO2 avoidance has an increasing effect on their brand value and image (L.-F. Chen, 2019; Kuminoff et al., 2010; Scheyvens et al., 2016). Researchers analysed that the SDGs should be viewed as a complex web of goals. They should all be considered together as one construct. Accordingly, interdisciplinarity in SDG research is derived from the work and science is called upon to conduct practice-relevant and all-encompassing research. The importance of the SDGs, especially for practice, should be at the centre of attention (Nunkoo et al., 2021). Raub and Martin-Rios (2019) attempted to map a model for translating the SDGs for hotel companies in their literature-based study. In a seven-stage approach, the authors derive a transformation

process from the individual SDGs to company-specific and relevant goals. The approach remains general and is geared towards the individual and local circumstances of the companies. In another qualitative study, the authors develop a sustainable strategic management approach for SMEs in the hotel industry to support them in achieving the SDGs. They explicitly call for empirical validation and quantitative and qualitative studies to further develop the model and make it accessible for practical use. As in the previously cited studies, they focus on transforming science and practice. They see this as a decisive contribution to achieving the SDGs and the proactive cooperation of the individual stakeholders (explicitly hotel companies, science and regional authorities) (Rubio-Mozos et al., 2020).

The current discussion allows the author to derive the following 11 theses based on the literature:

- Th1: Measures that fulfil or affect the environment-related SDGs are communicated most frequently in practice (SDGs 11, 12, 13, 14, 15).
- Th2: Since the COVID-19 pandemic, measures to implement and achieve the social SDGs have increased (SDGs 4, 5, 10, 16, 17).
- Th3: The SDGs are to be understood as a complex network of goals that must be viewed as a whole along the entire value chain.
- Th4: Practitioners do not recognise the SDGs as an overarching framework of goals for corporate strategy.
- Th5: The practice must fulfil the profit target of 3% (EAT/turnover) as an initial measure to subsequently invest in sustainability initiatives.
- Th6: Economic goals (SDGs 1, 2, 3, 6, 7, 8, 9) dominate the measures implemented, especially those that lead to cost savings.
- Th7: The sustainability goals of the SDGs can only be achieved by satisfying and cooperating with local stakeholders.
- Th8: Guests in the luxury and wellness hotel industry are not prepared to compromise on performance and service quality to achieve sustainable hotel services.
- Th9: Since the pandemic, sustainability has become increasingly important for luxury and wellness hotel companies as defined by the SDGs.
- Th10: Guests are prepared to pay a premium or a higher price for green luxury and wellness hotel services than conventional ones.
- Th 11: A sustainable or green hotel service is preferred by customers and in greater demand than a traditional hotel service.

## **3. Methodology**

### **3.1. Definition of the Wellness Hospitality Industry and Delimitation of the Object of Investigation**

The definition of wellness used in this paper and the definition of the wellness hotel industry derived from it are fundamentally based on the approaches of the GWI, the DEHOGA, and the current research literature. The GWI defines wellness on its website and publications: „Wellness is the active pursuit of activities, choices and lifestyles that lead to a state of holistic health.“ (Global Wellness Institute). The holistic approach to health is crucial to the definition. This is also emphasised by the booking platform Expedia: „A wellness hotel provides holistic relaxation for body, mind, and soul. A team of professionals - from physiotherapists and sports therapists to bath therapists and beauticians - pamper the guest in harmony with nature. The successful combination of wellness, cosmetics, and sport leads to a long-term

recovery effect for the whole organism." (Expedia, 2019). It is worth mentioning that harmony with nature can be identified as a central pillar of the definition in addition to the applicable holistic idea of maintaining, improving, and restoring long-term mental and physical health. The Global Wellness Institute (GWI) emphasises the direct link between wellness and the SDGs in its 2022 annual report. Here, the UN's demands from its annual report on the SDGs are taken up and identified as key drivers for the wellness movement. By definition, wellness is a holistic, sustainable approach that combines and is defined by sustainable development's social, economic, and ecological dimensions (Global Wellness Institute; United Nations, 2022; Yeung and Johnston, 2020, 2022) The literature distinguishes between six and twelve dimensions. Table 1 provides the most common form and general definition of the dimensions.

**Table 1:** Definition of the wellness dimensions according to the GWI

Dimension	Definition
Physical	Care, maintenance, and improvement of physical health through exercise, nutrition, sleep, etc.
Mental	Understanding the world with the mind. Raise awareness of your world and live more consciously.
Spiritual	Being aware of your feelings and accepting and expressing them, recognising and expressing personal feelings, and consciously perceiving and understanding the feelings of others.
Emotional	The search for the meaning and the higher goal of human existence.
Social	Connecting and engaging with others and society itself in a meaningful way.
Environment	Promoting positive interactions between people and the natural environment or the planet's health and people's actions, decisions, and well-being.

To narrow down the scope of the study and do justice to the definition of wellness chosen above, the author selects the Relax Guide 2023 as the data set for the relevant wellness hotels in Germany. This approach is supported by leading publications that deal with hotel ratings, online reviews, and their significance, especially regarding the hotel's sustainability criteria (Brazyté et al., 2017; Gerdt et al., 2019). Another data source for relevant wellness hotels in Germany is the rating "The 101 Best Hotels in Germany" (101 Best), which has been published since 2020 (currently available in its third edition) (Lu and Stepchenkova, 2012; Rath and Raschke, 2022; Yu et al., 2017) This study uses the Relax Guide due to its 25 years of application, expertise, and specialisation in pure wellness hotels. The Relax Guide determines a rating for the hotels analysed based on wellness criteria and the testers' annual mystery checks. The TripAdvisor ratings from 2023 supplement the results obtained in Table 2.

Of the 22 hotels shown in Table 2, the following establishments were also recognised by the ranking of the 101 Best in the overall category: Schloss Elmau in second place, Barreiss in seventh place, Weissenhaus in ninth place, Öschberghof in 20th place and Friedrichsruhe in 26th place (Rath and Raschke, 2022). Other hotels in the 101 Best can be found in the Relax Guide, but only in the two-lily and one-lily categories. These rating differences between the Relax Guide and the 101 Best are due to the strict evaluation of the quality of wellness services in the Relax Guide (Rath and Raschke, 2022; Werner, 2023). The author researched initial information on sustainability measures in the companies on the hotels' websites and included this information in Table 2. Only ten companies officially report on sustainability in hotel operations. It can be assumed that these hotels have experience or a sustainable corporate strategy and are, therefore, particularly suitable for expert interviews (Bramwell et al., 2017; Gläser and Laudel, 2010). The Relax Guide tests all 1165 wellness and health resorts in Germany. It thus represents the correspondingly valid data basis, critically reflected by comparing the TripAdvisor customer ratings and the 101 best ones (Brazyté et al., 2017; Guo et al., 2017; Rath and Raschke, 2022; Werner, 2023). This results in 1,165 wellness hotels in Germany and an initial data basis for the qualitative study of 22 top-rated companies.

Except for Lanserhof Sylt (no rating in TripAdvisor, hence the Google review of 3.3), all the hotels shown above also have the best possible rating of 4.5 to 5 points in TripAdvisor, equivalent to the Relax Guide rating.

**Table 2:** Relax Guide 2023: The best wellness hotels in Germany

Nr.	Name	L	P	TripAd	*	Beds	SPA	Note on sustainability	Postcode	Sate
1	Das Kranzbach	4	20	4,5	5	250	3500	Yes	82493	BY
2	Lanserhof Sylt	4	20	3,3	5	100	5000	No	25992	SH
3	Lanserhof Tegernsee	4	20	4	5	100	7000	No	83666	BY
4	Schloss Elmau	4	20	4,5	5s	390	22000	Yes	82493	BY
5	Bareiss	4	19	4,5	5s	280	6000	No	72270	BW
6	Friedrichsruhe Wald and Schlosshotel	4	19	4,5	5s	132	4400	Yes	74639	BW
7	Jagdhof Röhrnbach	4	19	5	5	210	6500	No	94133	BY
8	Weissenhaus Grand Village Resort	4	19	4,5	5	168	2500	Yes	23758	SH
9	Haubers Naturresort	3	18	4,5	4s	134	3500	Yes	87534	BY
10	Bergkristall Resort Allgäu	3	17	4,5	4s	180	2000	No	87534	BY
11	Das Tegernsee	3	17	4,5	5	200	2400	No	83684	BY
12	Der Öschberghof	3	17	4,5	5s	300	5500	Yes	78166	BW
13	Elztalhotel	3	17	4,5	4s	240	6000	No	79297	BW
14	Gräflicher Park Health and Balance Resort	3	17	4,5	4s	223	1800	Yes	33014	NW
15	Gut Varendorf Schönheitsfarm	3	17	k.a.	k.a.	23	k.a.	No	49597	NI
16	Hubertus Mountain Refugio	3	17	4,5	4	130	4500	Yes	87538	BY
17	Reischlhof	3	17	5	4s	180	5000	No	94110	BY
18	Reppert	3	17	4,5	4s	76	1000	No	79856	BW
19	Roewers Privathotel	3	17	4,5	5s	106	1200	No	18586	MV
20	Schindelbruch Naturresort	3	17	4,5	4s	200	2500	Yes	6536	ST
21	Seezeitlodge	3	17	4,5	4s	200	2700	Yes	66625	SL
22	Weimarer Land Spa and Golf Resort	3	17	4,5	4s	230	2500	No	99444	TH

**Source:** own illustration based on data from (Werner, 2023) . L = number of lilies; TripAd = rating in TripAdvisor; \* = hotel classification in stars; beds = number of beds; note on sustainability = on the company website; State = abbreviations for the federal states according to: (Statistisches Bundesamt [Destatis], 2024).

### 3.2. The Experts: Definition and Selection

Company affiliation and years of experience are classic indicators for experts in or from companies intending to quantify their practical knowledge. In addition, there is the rating of the hotels where the experts work. It is also used in the analysis of the relevant companies. It is intended to reflect the quality of the service offered and differentiate the degree of

sustainability based on the hotel category (Bohdanowicz, 2006; Wang et al., 2020) . In the case of recipients who have accompanied several companies in management positions, the highest of these is stated. Experience in years is totalled accordingly. The role of the expert also depends crucially on their position and the implied responsibility, which is why this is also listed as a nominal scale (Gläser and Laudel, 2010; Näf and Mieg, 2005) . Table 3 shows the minimum criteria for the experts derived from the standard works and current research (Higgins-Desbiolles, Carnicelli, et al., 2019) . The minimum value for age is based on the consideration that a manager with at least one year's experience in the role can generally prove that they have completed three years of training and studies and are not under the age of 20. A one-year company affiliation ensures that even experienced experts in your current company have sufficient expert knowledge to provide relevant expertise. In principle, the author expects two years of experience with sustainability. The hotel category of three stars is given to wellness hotels by the DEHOGA framework (Hotelverband Deutschland [IHA] and DEHOGA Bundesverband, 2005)It is imperative for corporate employees to actively participate in sustainability planning within the company.

**Table 3:** Minimum criteria for experts

Variable name	Minimum value	Unit of measurement
Age	20	Years
Company affiliation	1	
Experience in years	2	
Hotel categories	3*	Stars 1 to 5*s (DEHOGA classification)
Position in the company	Responsible for or involved in strategic planning for sustainability.	

**Table 4:** List of experts

I.	Sex	Age	Position	*	Exp.	CA
I1	1	55	General Manger	5*s	35	10
I2	1	60	Owner	4*s	25	25
I3	0	24	Sustainability Managerin	5*s	3	3
I4	0	39	Sustainability Managerin	5*s	15	2
I5	1	40	General Manger	5*s	3	8
I6.1	1	65	Owner	4	38	38
I6.2	0	35	Owner		16	16
I7.1	1	65	Owner	4*s	36	36
I7.2	1	35	Owner		16	16
I8	0	59	Owner	4	23	22
I9	1	62	Owner	4*s	40	40
I10	0	31	Owner	3*s	8	3
I11	1	30	Owner	3*s	7	3
I12	1	33	FandB Manager / Managing Director	5*s	10	4
I13	0	33	FandB Manager / Managing Director	5*s	10	7
I14	1	31	FandB Manager / Managing Director	5*	10	4
I15	0	25	Sustainability Manager	4*s	4	3

**Source:** own illustration. I. = number of the expert; Sex = gender (1 = male; 0 = female); \* = hotel classification in stars; Exp. = experience in years; CA = company affiliation in years

The author succeeded in interviewing 17 experts. Table 4 shows that all previously defined criteria were met. Interviews I6 and I7 each had the entrepreneurs and their successors as participants. A total of 17 people were therefore interviewed. The average experience of the

recipients corresponds to 18 years with a standard deviation of 12.5 years. The work can map expert groups of young recipients from 25 to 35 years, recipients from 35 to 45 years, and the cohort above 55 to 65 years. Ten out of 17 interviewees are male (59 per cent), and seven are female experts (41 per cent). Nine of the experts surveyed are proprietors and, therefore, the companies' owners, while four others hold the highest management position as general manager or managing director. Three of the interviewees are sustainability managers of the respective companies. It is noticeable here that this position is only held by female managers in the sample. Eight experts surveyed work in one of the best wellness companies in Germany, Austria, and South Tyrol (Werner, 2023). Four other companies are included in the 100 Best for 2022 (Rath and Raschke, 2022). Two others have been recognised for their sustainable commitment and leadership, including the first SDG hotel in Europe. Therefore, the above selection of experts has a very high level of expertise in luxury and wellness hotels and sustainability.

### **3.3. Data Analysis using Qualitative Content Analysis according to Mayring (2015)**

The task of the interview guide, as a result of the operationalisation, is defined by the theses, the objectives, and the research questions. The guide serves as a survey instrument for the interviewer. Therefore, it is a framework and should contain the most important questions (Gläser and Laudel, 2010). Figure 1 illustrates the guideline structure based on the stringently formulated eight paragraphs or bullet points. This indicates that all the theses formulated in advance are addressed and that the research question itself (RQ) and the three sub-questions (RQ 1 to 3) are dealt with or are related to the research question. Column four: Key questions: task(s) and objective(s) clarify the conceptual and required content and enable the structure to be reproduced. In addition to the structure of the guide as an operationalised survey instrument as described above, the SDGs are included in the survey in printed form and implemented as an extra page in the guide, which is thus sent out with the preliminary mail. This is intended to allow the experts to explicitly name the SDGs according to their importance without memorising all 17. This builds additional security in the survey situation and ensures that the content of the respective SDGs is correct. Before the guidelines are sent out, it is recommended that a research colleague check them. This serves as a semantic and grammatical check, as a simple but straightforward formulation of the questions and content is a top priority. The review should also ensure that the theses of the thesis are also present in the questions, as shown in Figure 1. A colleague's reading of the guide has triggered marginal corrections in grammar and spelling and confirms the above structure. In addition to the interaction between the interviewer and the expert, the professional recording of the interview and an environment that allows the expert to communicate as freely and comfortably as possible is crucial to the success of expert interviews. The expert should feel comfortable and safe in the environment, and the acoustics should ideally not negatively influence the recording (e.g. through background noise). Following prevailing research opinion and doctrine, the guide is personalised and sent to the participants in advance. This serves as possible preparation for the interview, although it is expressly pointed out that this is unnecessary. The guide also provides a personalised cover letter to motivate and activate the experts for their role (Gläser and Laudel, 2010; Näf and Mieg, 2005).

This paper utilises the qualitative content analysis methodology according to Mayring (2015), as this forms the basis of the content analysis in both the works of Kuckartz (2014) and the explanations of Gläser and Laudel (2010). In his flow chart, the author also refers to the adaptations by Gläser and Laudel (2010), who, in contrast to Mayring's original text, call for a continuous adjustment of the categories. The present work, therefore, adapts the categories where necessary and utilises an iterative process within the categorisation process. This enables new findings to be incorporated and summarised in categories or codes until the last expert interview. This considers the goal of generating knowledge and gaining insights through the experts' opinions concerning the research question and the goal of developing a guideline. The categories are formed inductively due to the insufficient research situation. As can be seen in Figure 2, the first coding phase is completed after four interviews and then checked semantically and logically for causalities and homogeneity of content. The aim is to create a coding guideline that is as narrow and generalised as possible. All interview transcripts undergo a total of three coding runs. To ensure the internal reliability of the coding,



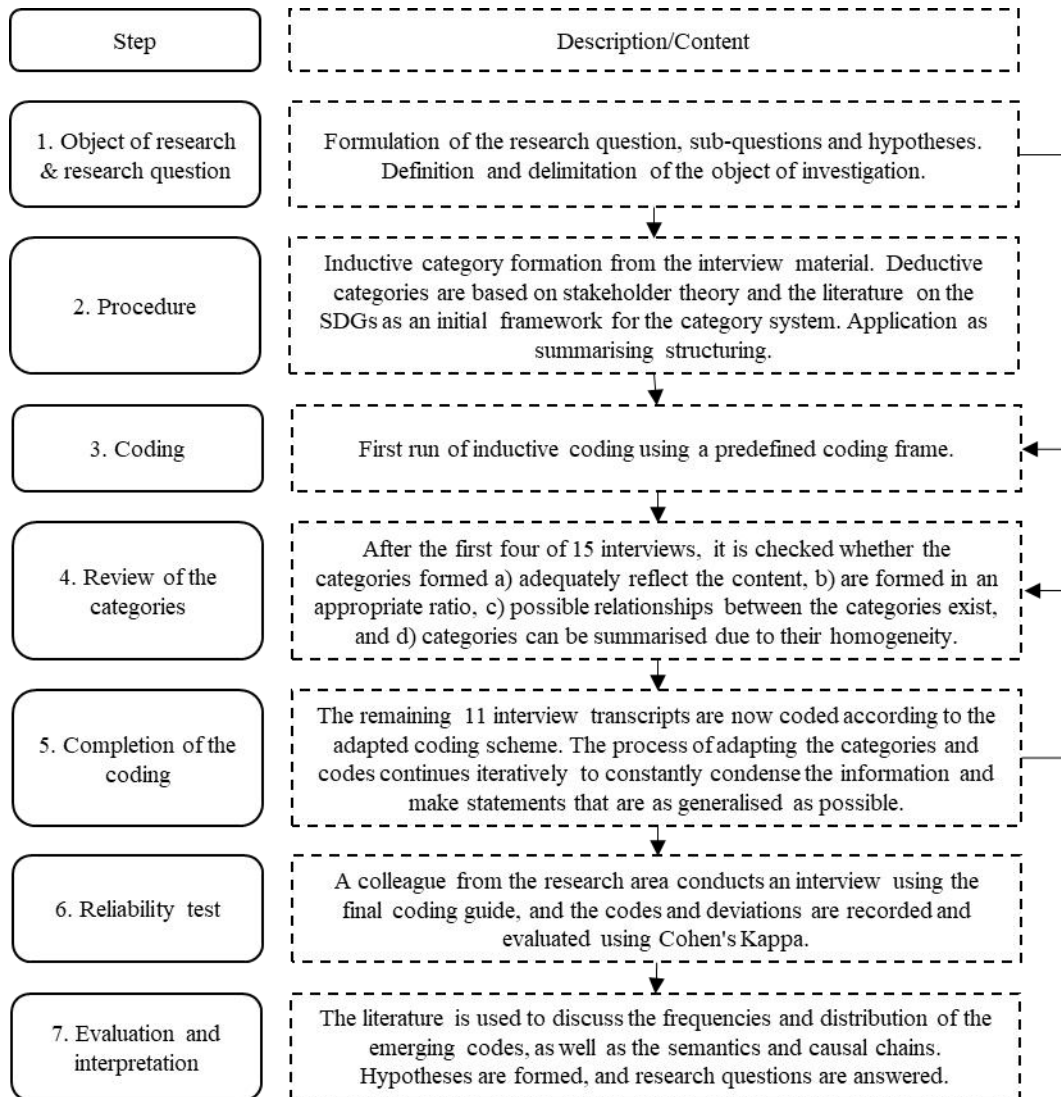
the first four interviews are coded independently by a second colleague of the author. The differences are then discussed, leading to the finalised guidelines and coding system. The deviations from the author's and second reader's first analyses are compared according to Cohen's Kappa methodological procedure (Cohen, 1960).

Para-graph	Content	Key questions: Task(s) and goal(s)	Theses/ RQ(s)
1.	Preliminary discussion & acknowledgement	Thanks and motivation for the experts. Ensure data protection and obtain consent for recording. (Start of the recording)	X
2.	Starting the survey	Descriptive data collection includes age, affiliation, and position. Open introduction to the topic: personal importance of sustainability, sustainability in the company, and current significant crises.	Open, all possible
3.	Sustainability in the company	Detailed expert opinion on sustainability in the company: Stakeholders, anchoring in the UN strategy, significance for customers, the break-even point for investments, measures without budget restrictions.	RQ 2, Th 5, Th 7,
4.	Change in sustainability due to COVID-19	Is there a change? If so, which aspects of sustainability are affected? Is there a change in customers' perceptions? Which of the major crises is currently the most significant challenge?	RQ, RQ 1, Th 2, Th 9, Th 10
5.	SDGs	Are the SDGs known? Which ones are significant? Identify political challenges and tasks & implementation along the value chain.	RQ 3, Th 3, Th 4, Th 11
6.	Implementation measures	Documentation of the specific measures for implementing sustainability in the company. Are there any conflicts during implementation (especially with customers)?	Th 1, Th 6, Th 8, Th 10
7.	Conclusion	Final critical evaluation of the topic? Has anything been forgotten? It is important to ask open questions so that no important opinions/statements are left out.	Open, all possible
8.	End	Acknowledgements. End of the recording! Offer to send a copy of the transcript. Are there any other experts to recommend (the snowball system)?	X

Figure 1: Structure of expert interview guide

The analysis is conducted using the latest version of MAXQDA Analytics Pro (2022), which provides AI-supported text summarization and the creation of categories and subcategories based on the OpenAI architecture with the GPT 3.5 language model (MAXQDA, 2024a). In the present work, all texts are created by the author and subsequently summarised by the AI, then read again by the author and checked for semantics and the content of the paraphrases. As required by the literature, the aim is to produce statements that are as generalised as possible so that the model to be generated for the sustainable integration of the SDGs into the wellness and luxury hotel industry strategy can also be used as such for as many businesses as possible. Figure 2 describes the process of the qualitative content analysis. The structure of the QTT worksheets in MAXQDA corresponds to the flow chart in Figure 2. These serve the stringent analysis process based on the three research questions. Accordingly, the content analysis also takes place in three phases. Each phase analyses the content of the transcripts

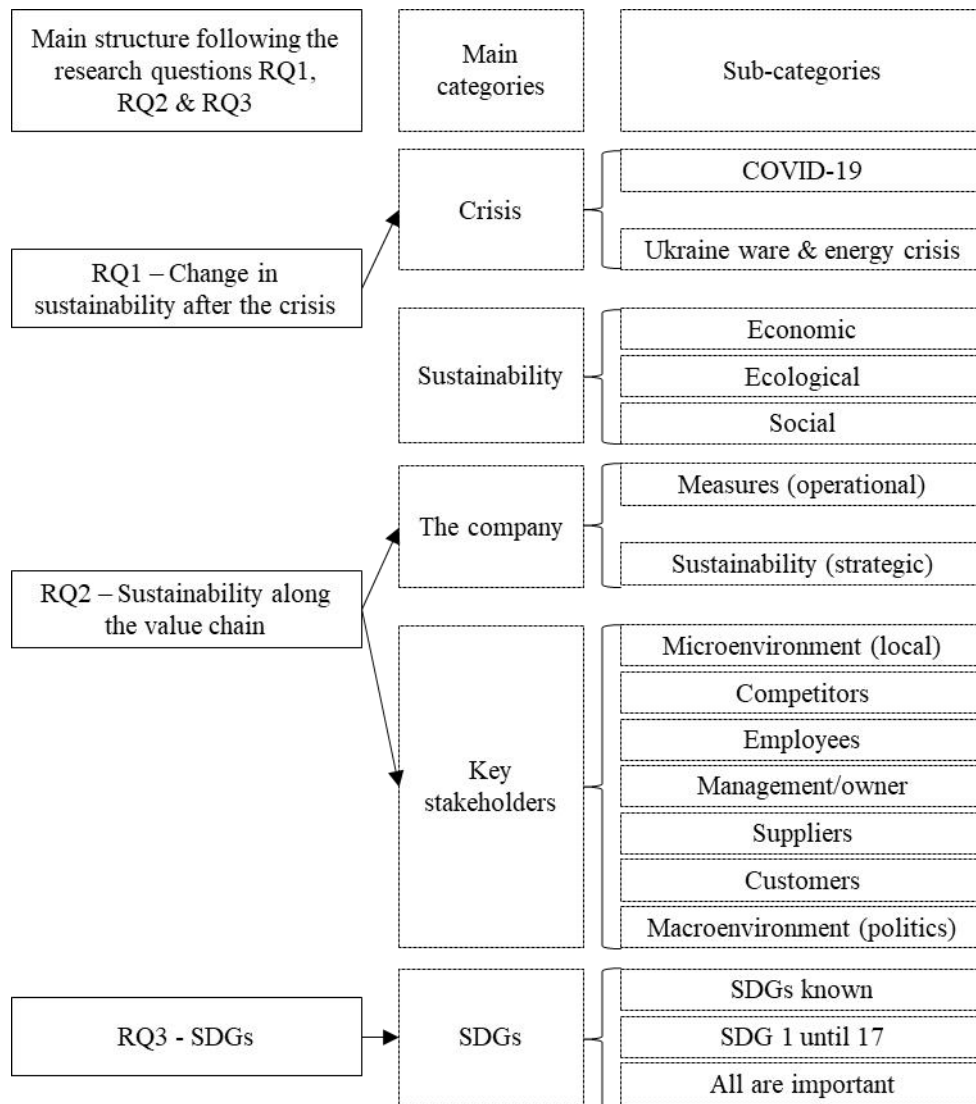
in a targeted manner based on the research question to be investigated (MAXQDA, 2024a, 2024b; Mayring, 2015).



**Figure 2:** Flowchart for qualitative content analysis

**Source:** own illustration based on (Mayring, 2015)

The coding technique is based on the deductive coding guide derived from the literature and prior knowledge, as shown in Figure 3. This is the basis for the inductively derived codes assigned to the subcategories. A stringent and comprehensible procedure is thus applied based on the interview guide and the key questions (Creswell and Plano Clark, 2018; Gläser and Laudel, 2010; Mayring, 2015). As with the key questions, the structure is strictly oriented towards the three research questions.



**Figure 3:** Deductive coding scheme

### 3.4. Internal Reliability of the Qualitative Content Analysis

As called for in the relevant literature, this paper examines the internal reliability of the coding and the category system after the first four interviews by an experienced author colleague (here, author two FH) (Leung, 2015; Tashakkori et al., 2021; Venkatesh et al., 2013). This is taught before analysing the topic, the research questions, and the audience, so that the coding phase can be entered with the most relevant prior knowledge possible. Author two is provided with the previously created category system (see Figure 3) as an aid. After coding the first interview transcript, there is a discussion round. Author two then codes the first transcript again and the three further interviews. In this way, a stringent procedure corresponding to the first steps of author one is ensured. For the calculation, a modification of Cohen's Kappa based on the MAXQDA software (Cohen, 1960; Rädiker and Kuckartz, 2019).

**Table 5:** Reliability of coding according to Kappa (RK)

Document name	Conformity	Non-conformity	Percentage	Kappa (RK)
1682343784-230303_0003_I6	117	8	93,60	0,94
1682343785-230309_0004_I4	106	19	84,80	0,85
1682343784-230216_0002_I1	112	13	89,60	0,90
1682343783-230213_0001_I14	110	15	88,00	0,88
<Total>	445	55	89,00	
<b>Reference values according to:</b>	<b>weak agreement</b>	<b>acceptable match</b>	<b>good to excellent agreement</b>	<b>Assignment of the match</b>
Landis and Koch (1977)	$k < 0,40$	$k > 0,40$	$k \geq 0,75$	excellent
Greve and Wentura (1997)	$0 < k < 0,20$	$0,21 < k < 0,40$	$k > 0,61$	almost perfect

**Source:** own illustration based on: Cohen; Greve and Wentura; Landis and Koch; Rädiker and Kuckartz (1960; 1997; 1977; 2019)

Following Table 5, the Kappa (RK) values for the first four coded interviews confirm the selected coding scheme, the codes, and the procedure. Kappa (RK) is between 0.85 and 0.94 and is an excellent value according to the most essential sources. The rows in the second part of the table represent the corresponding reference values or value ranges according to the selected literature. The last column describes the resulting assignment of the match according to the Kappa (RK) value determined for the respective documents.

## 4. Results

The COVID-19 pandemic has had an ambivalent impact on sustainability in the wellness and luxury hotel industry, as various interview points make clear. Sustainability is improved by measures taken and maintained during the pandemic by raising efficiency potentials and reducing operating costs, such as adjusting opening hours, less room cleaning during the stay, abolishing the towel-down service, handing out towels only at the wellness reception, or pre-packed wellness bags. Here, we are also talking about an economic motivation, which is superficial. To analyse the codes accordingly, the most frequently used codes are listed below in three tables, arranged according to the research questions. The tables are shortened accordingly, as codes with a frequency of less than ten are not listed. However, these are included in the aggregated values.

Table 6 confirms the positive influence of the pandemic and the Ukraine crisis on sustainability in companies. The COVID-19 pandemic, in particular, promotes employee leadership and a change in guest behaviour. A break-even point for sustainable investments cannot be identified, as the following statement illustrates: "I don't think that actually plays a role here with Baron. He wants to put a first-class product here. And that is his focus. As I said, we've hardly made any money in the last two years, haven't we?" (Interview I4, time marker 35). As recent studies show, the effects of the war in Ukraine are particularly evident in the input factors. These are becoming more expensive due to supply shortages and general inflation,

which calls for a diversified purchasing policy and good supplier management, as well as regional products (Obrenovic et al., 2023).

**Table 6:** List of most relevant codes RQ 1 - Change in sustainability after the crises

List of codes	Frequency	Agg. Frequency	Relative frequency
Code system	1047	1047	1
Crises		135	0,13
COVID-19		90	0,09
Influence on sustainability		46	
Positive for sustainability	29		
Negative for sustainability	11		
no influence	6		
Employee loyalty and leadership	10		
Changed guest behaviour		14	
Ukraine war and energy crisis		45	0,04
Positive impact on sustainability	12		
Inflation and energy prices	24		
Sustainability 3BL	0	90	0,09
Economic sustainability	15	69	0,07
Break-even point for sustainability investments	7	22	
From the gut	7		
not available	8		
Resource efficiency/cost reduction	15		
Energy costs	13		
Ecological sustainability	4	4	0,00
Social sustainability	17	17	0,02

Table 7 confirms that energy efficiency measures are particularly relevant for research question two. PV systems dominate among the energy measures. Furthermore, regional products, certification, and reporting of the implemented measures, as well as waste reduction and separation, are at the top of the agenda of the implemented measures.

The biggest challenge mentioned is the lack of qualified specialists regarding employees. About customers, who are the most critical stakeholders in terms of the frequency of codes used, it is worth noting that they are exerting increased pressure on companies. A higher willingness to pay is also defined based on the coding frequency but is refuted in individual statements. Bureaucracy is seen as a negative element in politics. However, companies are also calling for support for clear measures and easier access to climate-friendly subsidies, as the following quote illustrates: "Yes, I mean, there are certain subsidies that provide support if you want to do something. Yes, although the pots are limited, and in some cases, the supplements are also limited. I believe that if you simply expanded this a little more and perhaps, yes, reduced the restrictions a little, you could achieve more. I'm not saying that this should somehow be a gift. Because I believe that as soon as something is always given away for free, it's not simply done that way or that you stand behind it like you would if we actually paid something for it. But I would say that there could simply be more support. (Interview I11, time marker 65).

**Table 7:** List of most relevant codes RQ 2 - Sustainability along the value chain

List of codes	Frequency	Agg. Frequency	Rela. Frequency
Code system	1047	1047	1
The company		429	0,41
Measures in the company (operational)		369	0,35
Measures without budget restrictions	10		
Employee satisfaction	21		
Waste separation and waste avoidance	36		
Quality of equipment/services	27		
Customer satisfaction and perception	18		
Challenges during implementation	35		
Certification and communication	40		
Saving on tourn down service/laundry	12		
Regional products	28		
Planned measures	14		
Energy measures	10	77	
CHP	19		
Energy savings	13		
PV/solar systems	20		
Sustainability in the company (strategic)		60	0,06
Value chain	11		
Satisfied with target achievement/implementation	11		
Drivers in the company for sustainability/responsibility	15		
Key stakeholders for sustainability	0	223	0,21
Employees	6	35	0,03
Shortage of skilled labour	15		
Management/owner	14	14	0,01
Suppliers	14	14	0,01
Customers	6	76	0,07
Measures that customers do not tolerate	0	18	
No renunciation	12		
Higher willingness to pay	13		
Behaviour that is not sustainable	15		
Pressure and expectation for sustainable performance	19		
Macro environment (politics/society)	0	76	0,07
Importance of sustainability	17		
Politics and regulation	0	59	
Grants and subsidies	11		
Negative effects	11		
Too much bureaucracy/complex applications	11		
Sustainability must be worthwhile	10		
Less market intervention	12		

Table 8 confirms that all SDGs are relevant to the experts surveyed. Most have already anchored them in their strategy or feel a strong commitment to the goals. This study thus confirms the suitability and relevance of the SDGs as an overarching set of goals for the hotel industry, as the following statement shows about the importance of the SDGs and sustainable corporate governance: "The only one, i.e. a great value. There is no alternative to sustainable corporate management." (Interview I8, time marker 13).

**Table 8:** List of most relevant Codes RQ 3 - SDGs

List of codes	Frequency	Agg. Frequency	Relative frequency
Code system	1047	1047	1
SDGs	0	99	0,09
All are important	11		
SDGs part of the philosophy and strategy	19		
SDG 8 decent work and economic growth	10		

**Table 9:** Overview of theses and their answers

Th*	Contents	Answering
Th1	Measures that fulfil or affect the environment-related SDGs are communicated most frequently in practice (SDGs 11, 12, 13, 14, 15).	Yes, and these are also being implemented. How often are they implemented, and which measures must be analysed in a quantitative survey?
Th2	Since the start of the COVID-19 pandemic, measures to implement and achieve the social SDGs (SDGs 4, 5, 10, 16, 17) have increased.	Yes, experts communicate social measures, especially for employee welfare.
Th3	The SDGs are to be understood as a complex network of goals that must be viewed as a whole along the entire value chain.	Various answers and the contents of the expert interviews confirm this thesis. Stakeholders, particularly local suppliers and neighbours, must be involved in the processes.
Th4	In practice, the SDGs are not recognised as an overarching target framework for corporate strategy.	No. The experts are implementing the SDGs, sometimes consciously, sometimes unconsciously. They recognise them as higher goals.
Th5	The practice must fulfil the profit target of 3% (EAT/turnover) as an initial measure before subsequently investing in sustainability initiatives.	The experts are aiming for significantly higher margins. In addition, some are investing altruistically or with a very long time horizon. More in-depth analysis in a quantitative survey!
Th6	Economic goals (SDGs 1, 2, 3, 6, 7, 8, 9) dominate the measures implemented, especially those that lead to cost savings.	There is no clear trend in the interviews. They form the basis for cost savings and further investments.
Th7	The sustainability goals of the SDGs can only be achieved by satisfying and cooperating with local stakeholders.	Yes, see Th 3.
Th8	Guests in the luxury and wellness hotel industry are not prepared to compromise on performance and service quality to achieve sustainable hotel service.	Tendency towards approval.
Th9	Since the pandemic, sustainability has become increasingly important for luxury and wellness hotel companies as defined by the SDGs.	Yes, the awareness of guests and employees, in particular, has increased further. Local travel and domestic tourism are on the rise.
Th10	Guests are prepared to pay a premium or a higher price for green luxury and wellness hotel services than conventional ones.	There is no clear trend. Some experts confirm the hypothesis, while others are of the opposite opinion.
Th11	Customers favour sustainable or green hotel services, which are in greater demand than traditional ones.	There is a clear tendency to confirm the thesis, as the pandemic is increasing its importance.

Based on this work and the findings obtained, sustainability will continue to gain importance. The COVID-19 pandemic has put the social elements surrounding employee care and welfare at centre stage (Nurja and LAHI, 2024). The increase in waste, the higher consumption of resources for employee and guest protection, and the disinfection of surfaces and people have also led to a critical attitude towards these measures. The ecological component has also been brought to the fore. Surprisingly, these environmental protection measures are currently being implemented most frequently in the companies observed and surveyed here. Ultimately, the experts and recipients of the survey confirmed that only sustainable profits enable a holistic and market-compliant transformation of the industry. The economic perspective must, therefore, form the basis of the analysis and consideration to finance and implement all other measures. The sub-questions posed for the research question can be answered in the following simplified way.

RQ1: The expert interviews increase the importance of sustainability. In particular, the approval of the SDGs and their results show that sustainability has arrived in leading companies. Customers, legislation, and society are exerting increasing pressure on companies. The experts also point to self-initiative and even altruistic motivation.

RQ2: The study also clearly shows a trend here. The SDGs can only be achieved and implemented long-term along the entire value chain and consider the most important stakeholders. A clear sustainability strategy is essential, and having this supported by an officer or a staff unit is of great benefit.

RQ3: The meaning of the interviewed experts is clear: all SDGs are important for the industry, especially the hotel companies. The following statement can justify this assumption: "...but these are, of course, formulations that I can get everything from; they are noble goals." (Interview I2 time marker 42).

## **5. Conclusion: Findings and Discussion**

### **5.1. Recommendations for Theory**

Science should follow the demand for critical discussion on the topic of sustainability. A multifaceted term, used in an inflationary manner, whose relevance as an approach to corporate management and for managing entire tourism regions through to global markets appears indispensable, must be analysed in depth accordingly. The debate about the "war over tourism" shows how divided the scientific community is (Higgins-Desbiolles, 2021; Sun et al., 2022). The insights confirm the demand for the most accessible market economy conditions to transform companies. Experts and entrepreneurs are aware of the importance of this: "It's a total work of art. And if we don't manage to make tourism more sustainable, then I see a bit of a dark future for the next generation and the generation after that." (Interview I8, time marker 85).

While leading economists, across all disciplines and thus also in tourism, argue about the debate on growth, practitioners essentially recognise climate change and its consequences. However, they take a more critical view of implementation, must set realistic targets, and organise implementation realistically. The following dialogue with I5 shows just how sensible or sustainable the debate about renunciation is: "B: The question is simply, am I prepared, we've talked about renunciation, am I prepared to really change my routines in the back of my mind for the overall good or am I not. I: Yes. Right. Yes B: And we see it with many guests, they are actually not." (Interview I5, time marker 42 until 44).

In particular, the question of the value model preoccupies the community. However, this study shows that practitioners do not consider a net-zero target appropriate or a waiver debate feasible. "Our guests like that. And if I have an 80 per cent, 90 per cent CO<sub>2</sub>-neutral footprint, then I'm happy because the company's goal is to be energy self-sufficient in five years." (Interview I2, time marker 46). Energy self-sufficiency is a realistic goal for some



businesses, just as the implemented measures show that practitioners focus on energy efficiency from an economic point of view, as the following statement verified: "I think that wellness is a nice-to-have. Moreover, in locations where you might not have the best infrastructure, I think it's appropriate and coherent. Especially as I think many entrepreneurs who offer wellness are also looking at whether they are trying to become self-sufficient in their energy segment, i.e. water, electricity, energy generation." (Interview I12, time marker 109). In the future, science should, therefore, increasingly research the energy potential and measures, support implementation through employee motivation and qualification and establish uniform standards for determining the emissions of hotel businesses. In the end, we need a more critical focus on the debate of over-tourism and sustainable solutions for the war over tourism as the following statement considers: "So economic growth to the extent that you say, okay, well, of course, we also need more turnover so that we can also cover the higher costs. However, it shouldn't always just be more, higher, more passengers, and more guests. Instead, I believe that we should concentrate on quality. Because in my opinion, European tourism will only have a chance if it becomes more sustainable. Because I believe that our own population and others will turn off tourism along the lines of, you will no longer invade my living space like this. I believe that this will actually become a big issue for us. Yes." (Interview I8, time marker 61).

## **5.2. Recommendations for Practice**

The 17 experts' opinions clearly show that investments in energy-related and ecological measures should be considered sensible in practice. I9 clarifies that "... a sustainably managed hotel has lower costs than a conventionally run hotel." (Interview I9, time marker 168) and refers here to the consumption of resources and the energy side. I9 also makes clear the fundamental importance of a sustainably managed luxury and wellness hotel from the customer's perspective with the following statement: „I always say, and I've been saying this for a long time, and nothing has changed for me if you're choosing a holiday home and you have two to choose from and one is even more sustainable, then go for that one." (Interview I9, time marker 38). This study shows that the SDGs are accepted and suitable as an overarching target framework for the sustainability strategy. This aligns with current research, particularly the relevance of the most energy-intensive luxury and wellness hotels (Al Mamun et al., 2018; Alvarez-Risco et al., 2021; Gössling et al., 2024; Higgins-Desbiolles, 2024) . Successfully implementing the SDGs to encompass the entire value chain of the hotel company and take stakeholders into account seems essential (Acampora et al., 2022; Alvarez-Risco et al., 2021; Barbier and Burgess, 2017; Fonseca et al., 2020) . Practitioners should realise the benefits of sustainable corporate management and implement them with the help of suitable employee training and experts, such as sustainability officers. One guiding principle of a successful entrepreneur seems to emphasise this in particular, as only companies with a long-term orientation can operate successfully in the long term. „We all have to think a little longer term." (Interview I7, time marker 198).

When integrating sustainability along the entire value chain of a wellness and luxury hotel, it is essential to communicate this openly and present the measures transparently to customers. Digital media, such as tablets in the rooms, suit this. Business owners and managers must know that guests pay a surcharge or higher price for sustainable services (M.-H. Chen et al., 2021; Shehawy et al., 2024; Sofer et al., 2023). However, methods of greenwashing should be avoided as far as possible, both in communication and in practice (Fauzi et al., 2010; Rahman et al., 2015) . I3 clarifies, "... no greenwashing, and I'd rather take one step less ..." (Interview I3, time marker 23). For political actors, it is essential to provide sustainable support for companies, which makes sense for society, particularly in psychological and economic terms (Nurja and LAHI, 2024).

## **5.3. Limitations and Further Research**

The findings of this study are only representative of the subject of the study and the region of the expert companies, Germany and Austria. Furthermore, Th5 cannot be substantiated or falsified. The experts' different opinions call for more in-depth investigations into the minimum return that sustainable investments must generate. In principle, the work shows how critical

the economic success of sustainable investments is from the perspective of entrepreneurs. The following quote summarises this in a nutshell: "And in the end, I think it's not so much the incentive to be a good person, I have to say that quite frankly, but rather to remain marketable and competitive and to be able to keep up with many companies that do this at the very, very top, Schloss Elma is an example, that market this really well." (Interview I5, time marker 24). Th10 cannot be proven, either. Although there appears to be a trend towards a higher willingness to pay, which is also partially confirmed by the literature, there are also critical comments from the experts, like the following one: "But I wouldn't go so far as to say that everyone who wants to fight climate change will react enthusiastically if it leads to concrete economic consequences for them, because many people can't afford it." (Interview I7, time marker 40). It is advisable to conduct additional studies, particularly those that are quantitative. The current discussion shows that differences between European countries and hotel categories are also interesting (Nunkoo et al., 2021). The author considers the following points to be worth analysing in greater depth:

- How can a CO<sub>2</sub> balance sheet be drawn up in a standardised and practical way, especially for SMEs (Mooney et al., 2022)?
- What qualifications will be needed in the hotel industry to implement sustainability in the future (Alvarez-Risco et al., 2021)?
- The problems of political intervention and the benefits of a free market economy with an appropriate carbon price to achieve the SDGs (Fontana and Sawyer, 2023).
- The importance of the most important stakeholders and how their satisfaction affects sustainability in the hotel industry, esp. path and structural levelling models.
- The controversial willingness to pay for sustainable hotel services should be identified for the European region. This study cannot provide any clear evidence of this either. The experts' opinions differ. Therefore, future studies are recommended to break down the research gap in the higher willingness to pay for sustainable hotel services according to hotel categories and price segments.

The findings indicate that sustainable businesses need to generate lasting profits, which will be a focus of future research (Obrenovic et al., 2024). Still, the wellness and luxury hotel businesses analysed here also rely on ecological measures.

## Acknowledgements

The research is the second part of the dissertation work at the University of Economics in Bratislava under the supervision of Dr. h. c. doc. PhDr. Peter Dorčák, PhD., MSc., DBA. It is preceded by a previously published systematic literature analysis on the topic. The research is concluded with a quantitative study based on an online survey. There is no financial support or relationship between the author of the research and the companies surveyed.

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