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CONFLICTS OF INTEREST IN THE CONTEXT OF IMPLEMENTING THE CSR CONCEPT IN HOTELS

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Abstract: The purpose of the article is to identify and characterize conflicts of interest in hotels in the context of implementing the CSR concept. The study, based on the subject literature review, presents the essence of conflicts of interest, their reasons, types in organizations and the concept of corporate social responsibility (CSR) and the characteristics of stakeholders. The subsequent sections were developed as a result of participant observation and the author's experience as an employee of a hotel enterprise. The concept of a hotel was explained, its stakeholders were characterized and their expectations in the context of the CSR concept. The final section discusses the types of conflicts of interest occurring between stakeholder groups in a hotel. The analysis showed that the implementation of the CSR concept in hotels is associated with conflicts of interest. However, relevant entrepreneurial knowledge based on the reliable identification of stakeholders and their expectations, as well as the efficient process of communication with them, allows for avoiding some conflicts or solving them effectively and quickly.

Keywords: conflict of interest, CSR, hotel.

1. Introduction

The proper functioning and development of enterprises depends on taking into account both the motivations and needs of individual stakeholders, as well as the conflicts occurring between them. Conflicts can appear at any stage of an enterprise's functioning, on various levels and between different interest groups. They are present in every enterprise regardless of its size, range, specificity or industry sector.

Currently, the subject literature offers studies discussing conflicts in organizations, however a relatively smaller part of the available analyses covers conflicts of interest.

A similar gap can be found in the area of conflicts of interest in the context of implementing the CSR concept in hotels.¹

A conflict of interest takes place when an entity (a human being, an organization) is obliged, as a result of external circumstances or individual activities, to follow a double loyalty principle, i.e. to carry out goals which cannot be achieved in a given situation. In other words, a person (or an organization) finds him/herself in a situation of a conflict of interest when, while acting in his/her own favour or for the benefit of a certain entity which he/she is obliged to, acts simultaneously against the interest of another entity, to whom he/she should remain loyal as well (Lewicka-Strzałecka, 2006, p. 98). It can be assumed that conflicts of interest appear gradually, along with the growth of the firm (Dragomir, 2017).

At this point it is worth asking: what conflicts of interest related to the implementation of the CSR concept are present in hotel enterprises?

The purpose of the epistemological and empirical article is to identify and characterize² conflicts of interest in hotels in the context of implementing the CSR concept.

The article was prepared based on the subject literature review, as well as participant observation and the author's own experience as an employee of a hotel enterprise.

2. The concept and types of conflicts of interest

Conflicts occur both in private life and in organizations, thus affecting all interest groups. They are defined as a dispute between two or more people or groups, resulting from the division of limited resources or work and taking different standpoints, having diverse goals, values or perceptions (Stoner & Wankel, 1992, p. 329).

There are various types of conflicts in an organization. In the course of implementing certain projects or concepts, a conflict of interests may take place which manifests itself in a discrepancy between the overall objectives of the entire project and the individual goals represented by a single participant. Such inconsistency occurs when individual entities give up the project objectives for the benefit of interests on the part of external entities, e.g. groups of people, companies, institutions or their own (Szałko & Wojtoszek, 2014).

In the subject literature a conflict of interest is defined as the conflict of competence in the sphere of authority, management and resources, which does not

¹ See: (Agstner, 2018; Baraniecka, 2012; Dragomir, 2013; Drakulevski, Janeska-Iliev, & Taneva-Veshoska, 2015; Łukasik, 2017; Mayer & Boness, 2010; Suwaj, 2009, p. 40; Vitell, Dickerson, & Festervand, 2000).

² The full description of conflicts, which is the purpose of the article, includes also the identification of their reasons, connections, results and ways of their solution, and in the conclusion a critical review as well.

have to involve any private interest. Political, organizational and administrative interests are considered a fundamental part of the discussed phenomenon (Suwaj, 2009).

The predominant reasons for conflicts of interest in organizations include (Łukasik, 2017):

- separation of ownership from the management function;
- diversified access to information on the conducted operations and the enterprise situation, information asymmetry, incomplete information and costs of collecting information, which may result in negative information selection and moral hazard;
- differences in the level of risk accepted by individual stakeholders (different risk propensity). This determines the willingness to implement risky ventures, and thus accepting financial risk;
- different value systems and ethical standards, and various personality traits of an entrepreneur and stakeholders, hence presenting different entrepreneurial potential;
- different approach to development goals, the acceptance of various development strategies, diverse approaches to innovation and the associated risk.

The main levels of conflicts of interest can be analysed following several perspectives, including primarily (Łukasik, 2017):

- managers (management board) vs. owners;
- owners (managers) and employees presenting their own diverse expectations and value systems (depending on incentive schemes);
- managers vs. customers;
- managers vs. suppliers and other business partners;
- enterprises vs. the local community expectations and environmental protection;
- managers (owners) vs. banks and other financial institutions.

The conflict intensity, and thus the difficulty of resolving it, depends on the levels at which it occurs and the power of individual stakeholders. Conflicts of interest may arise at various stages and in different areas of enterprise operations. The occurrence of conflicts of interest may be associated with the implementation of the concept of corporate social responsibility.

In this context, certain conflicts between the ethical beliefs of the individuals concerned (employees, owners and others) and their duties/obligations to other stakeholders, including their commitments to society are also noticeable. Research shows that such conflicts are quite frequent in relations between manager, employee and client (Vitell, Dickerson, & Festervand, 2000).

Therefore, it is important to implement the concept of social responsibility, which stimulates entrepreneurs to act responsibly, and thus there is less and less space for conflicts between their own beliefs and the unethical actions of an enterprise.

3. Corporate Social Responsibility (CSR) – the concept and stakeholders

There are many definitions of corporate social responsibility in the subject literature. Some of them take into account moral and economic aspects, focusing on social issues and the relationship between an organization and its stakeholders.³

For the purposes of the study it was accepted that social responsibility is a commitment to perform both transparent and ethical business operations in accordance with the principles of sustainable development and in pursuit of social well-being, taking into account the expectations of stakeholders and functioning in accordance with the law and standards of behaviour. Considering the expectations of stakeholders and creating value for them allows maintaining the social balance necessary to reduce uncertainty in the operations performed by enterprises (Adamczyk, 2009, p. 10).

A socially responsible enterprise should implement the principles of CSR.⁴ One example of these could be seven core principles that underlie the Caux Round Table for Moral Capitalism approach to responsible business practices (i.e. Caux Round Table):

- contribute to economic and social development;
- build trust by going beyond the letter of the law;
- respect rules and conventions;
- support responsible globalization;
- respect the environment;
- avoid illicit activities.

The successful implementation of the CSR concept requires knowledge of whom an enterprise bears responsibility to, and how it affects them, namely the enterprise stakeholders, i.e. the entities owning shares, rights and other interests related to a given organization and its functioning (Rybak, 2004, p. 43).

Every enterprise, including hotels, depends on its stakeholders. In many tourist destinations, the hospitality industry frequently represents a major sector of the economy. A hotel is a facility which provides at least ten bedrooms and offers a wide range of services related to accommodation and the entire stay of guests (additional services) (Panasiuk & Szostak, 2008, p. 23). For such a facility, cooperation with stakeholders is not only important because of the possibility for achieving measurable effects and the necessity of their cooperation in implementing the CSR concept, but also because of the hotel image and reputation, which constitute the basis for the functioning of this type of enterprises. Conflicts may also arise between the hotel stakeholders as a result of their mutual relationships and individual goals.

³ See: (Ackerman, 1973; Adamczyk, 2009, p. 10; Carroll, 1999; Donaldson & Preston, 1995; Freeman & Philips, 2002; Friedman, 1970; PN-ISO 26000 2012; Zbiegień-Maciąg, 1991, p. 48-49).

⁴ See: (Hąbek & Szewczyk, 2010, p. 30; PN-ISO 26000 2012; Standard AA1000, 2008).

Understanding the reasons underlying such conflicts and finding ways to deal with them for the effective implementation of CSR activities and principles, will help the hospitality enterprise to identify the stakeholders, define their goals, scope of authority and expectations.

Hotel stakeholders include the following:

- Owners/shareholders/managers – the enterprise’s responsibility consists in the ongoing pursuit to increase the value of the organization, maximize the value of shares, provide complete and reliable information, maintain a positive image and comply with corporate governance principles (Adamczyk, 2009, pp. 76-88).

In smaller hotels, the owner manages independently in an informal and intuitive way, while in medium and large hotels, the owners often transfer some responsibilities to lower levels and make only strategic decisions themselves:

- Employees – the enterprise is responsible for providing satisfactory remuneration, development opportunities, compliance with legal regulations, fulfilling obligations, contributing to job satisfaction (Paliwoda-Matiolańska, 2014, p. 62).

The task of employees is to provide guests with all the elements needed during their stay: hospitality, efficient service, unique atmosphere, peace and quiet. The level of work they perform has a direct impact on the guests’ opinions about the enterprise (Tokarz, 2008, p. 152):

- Suppliers and other business partners – cooperation and responsibility concern primarily the issues of stability in terms of cooperation conditions, reliable and durable payment of remuneration, financial credibility, transparency of cooperation and quality of the communication process (Sokołowska, 2013).

The most important for all of them is successful cooperation, consisting in timely deliveries and payments as well as appropriate quality (Puciato, 2016, p. 190). There may be the conflicts between hotels and suppliers on requirements to meet the sustainability criteria and with a situation of increasingly lower prices and margins, or with operational criteria (product quality, service, delivery times) (Morales-Contreras, Bilbao-Calabuig, Meneses-Falcón, & Labajo-González, 2019). The quality of the provided services depends directly on the suppliers, who frequently represent local companies and whose opinions also influence the hotel’s interaction with the local community:

- Customers – the enterprise bears a special responsibility towards its customers. This relates to, among others, product characteristics, its functionality, access to information, satisfaction with the customer service process, sales, positive company image and product safety (Adamczyk, 2009, p. 88).

Persons staying in a hotel, those concluding the hotel agreement or bringing in requirements with the intention of concluding an agreement (Oparka & Nowicka, 2008), can be divided into: individual guests, individual business guests, conference customers, groups of guests, single-night guests (Dominik, 2015, pp. 229-230):

- Cooperating partners – e.g. travel agencies – mutual expectation refer to reliable bilateral cooperation, favourable prices, deferred payments, the highest quality

and loyalty. This has impact on whether the facility is going to be the first choice and receive a good recommendation, but also the other way round, i.e. its willingness for this type of cooperation.

- Competitors – the enterprise’s responsibility towards competitors consists in compliance with the principles of fair competition, conducting transparent and legible competitive activities, and ethical behaviour towards competitors (Adamczyk, 2009).

Facilities of various sizes and types often compete with each other in the tourism sector. Price, quality, the range of provided services, the ability to stand out on the market and address the appropriate target group, represent the basic components of competition:

- financial institutions – the enterprise should provide reliable financial results, reliable and comprehensive information, and fulfil its obligations (Paliwoda-Matiolańska, 2014, p. 62);
- government and social institutions – a socially responsible enterprise should comply with the legal norms and provisions, and regulate its public and legal obligations (Adamczyk, 2009, p. 88);
- communities (local, regional, national, international) and the natural environment – an enterprise is one of the local community entities, therefore it should function as a good citizen and neighbour. It is also important to play an active role in the life of the local community, both in economic terms and through participating in various social projects (Rybak, 2004, p. 46).

Hotels impact on the architectural space, landscape and the natural environment, and for this reason they are much more obliged to carry out numerous socially responsible activities related to the protection of the natural environment;

- investors – support the activities performed by the facility in exchange for promotion, e.g. financial support for the cultural events organized by the facility;
- local authorities – cooperation for the development of the region, promotion of the region.

Hotels, among other service-oriented enterprises, are distinguished not only by a much stronger dependence on customer feed-back, but also e.g. the environmental impact, dependence on local communities and local and national authorities.

Identifying stakeholders and meeting their expectations should remain the key component of conducting business activities by socially responsible companies. Otherwise, hotels must take into account the ongoing social criticism of increasingly aware stakeholders and, consequently, its negative effects, for example, the arising conflicts. The enterprise should, however, function according to the principle of responsibility towards its stakeholders not only because of the emerging social pressure, but also because of the respective standards and its moral duty. Understanding the expectations of stakeholders allows making them aware of the importance of the CSR concept for the facility operations, and thus reduces the possibility of the resulting conflicts.

Two dimensions of CSR can be identified, internal and external. Internal refers to management of human resources and safety in the workplace, management of raw materials consumed by the enterprise, impact of the enterprise on the environment. External refers to relations with business partners, suppliers, recipients, public institutions, shareholders and customers, positive impact on local communities, respect for human rights, care for the environment (Wołkowicka & Dąbrowski, 2012).

The expectations of the hotel stakeholders, related to the implementation of the CSR concept, can be divided as follows:

- Human resources management – in the tourism industry, the responsibility to employees is difficult and one of the most important ethical challenges. The key issue here is solving challenges regarding the level of wages, recruitment, discrimination, legal employment, working conditions and hours of overtime. In the hospitality industry, where many workers are employed on a seasonal basis, as an undeclared workforce or based on inappropriate conditions, this constitutes a particularly important problem.
- Fair prices – the important aspect here is the relationship between competitive prices while maintaining the proper quality of services. Reducing prices should not result in offering poor quality services or forcing customers to purchase more services at the facility without prior notice.
- Shopping – socially responsible activities related to hotel purchases should be manifested in supporting regional companies and choosing suppliers based on quality rather than just costs. Cooperation with local suppliers also helps to reduce environment pollution caused by transport and improves the situation of the local community.
- Healthy food – providing gastronomic services has become, increasingly frequently, the core of hospitality business. Society, and thus hotel customers, pay more and more attention to the consumed products and have a greater knowledge about healthy food. Therefore, guests' expectations of the hotel gastronomic services are growing, namely they pay attention to information about the energy value of dishes, ingredients, their sources and production methods.
- Serving customers with special needs – approaching every customer with due respect is the basis of customer responsibility policy. The hospitality industry faces the challenge of adapting its facilities to the needs of guests with disabilities (physical, such as impaired vision or hearing). Hotels often disregard providing such facilities because of the resulting costs. This behaviour is perceived negatively not only by the persons with disabilities but also by other guests.
- Customer safety – taking due care of the guests' safety is an important issue. In this regard, no hotel should reduce costs to the lowest limits at the expense of safety both during the construction of the facility (security, installations, etc.) and conducting business (protecting their guests' belongings against theft, repairs, and inspections of devices).

- Dubious marketing practices – a hotel implementing the CSR concept should conduct honest marketing activities. The product offer provided by the facility should include all information important for guests about prices, additional fees, services included in the price and also the additional ones which are not included, current and true-to-life photos of the rooms. The available information should be reliable and up-to-date.

Socially responsible activities should be addressed to all groups of hotel stakeholders, regardless of their impact on the enterprise, its goals and expectations. A socially responsible hotel should not limit these activities to the selected and most important stakeholder groups. It happens, however, that some actions may turn out to be undesirable for a particular group of stakeholders, and thus knowing their impact on the enterprise, they may exert pressure to give them up.

4. Characteristics of the empirical research methodology and the analysed entity

The research was conducted in order to identify and characterise the conflicts of interests occurring in hotels in the context of the CSR concept implementation and also to answer the following question: what conflicts of interest related to the CSR concept implementation occur in hotels?

Participant observation was the research method used in the study. It was carried out by a researcher who was a member of the analysed group, i.e. ‘an insider’. Therefore this person influences, to some extent, the interactions between the group participants and their behaviour (Babbie, 2004), which allows the researcher to get closer to the experiences of the participants, and to a greater extent than in the case of an ordinary observation (Prus & Grills, 2003, p. 24).

The research covered a small hospitality enterprise located in the Jelenia Góra district. A small hospitality enterprise is defined as: a purposefully organized team of people providing accommodation services, having at their disposal the appropriate material and financial resources, gathered in order to carry out tasks which result in satisfying the needs of tourists, characterized by a specific internal organization, making independent decisions in order to generate profit, which in the previous fiscal year employed, on average, up to 49 employees and provided up to 100 rooms. The analysed entity employs 24 workers. It offers 43 rooms of varying standard and the comprises the following units: kitchen, restaurant, front office, floor service, spa facilities, as well as security guards, gardeners and maintenance staff. The property is managed by a private owner. Three sections have their own managers: kitchen, restaurant and front office. The hotel provides the following services, apart from accommodation and catering: spa/wellness (swimming pool, sauna zone, jacuzzi, treatment rooms), tennis court, organization of weddings and family events, and assistance in organizing optional trips. It is a small hospitality enterprise, however its structure and departments resemble those found in larger facilities.

The researcher started the process with the following research questions and set the following areas for observation:

- What are the interest groups and between which are the most common conflicts of interest in hotels in the context of CSR?
- What are the most common reasons for the conflicts in the context of CSR between the identified groups?
- Are there any possibilities to prevent conflicts from arising?
- What are the potential effects of the conflicts for the stakeholder groups, the hotel and for the implementation of CSR?

After identifying the stakeholder groups and the most common conflicts in the context of CSR, the reasons for their arising and possible effects were observed. The results were then analysed.

The conducted research allowed to obtain the results presented in Section five, and drawing the respective conclusions.

5. Characteristics of conflicts of interest and their possible impacts in the context of implementing the CSR concept in hotels⁵

One of the principles to be followed by a socially responsible enterprise is respect for the interests of all parties. This results from the CSR concept, and therefore remains an integral part in the functioning of an organization which implements this concept. Hotels strive, increasingly often, to be perceived as responsible entities and for this purpose they decide more frequently to implement the CSR concept.

Hotels, due to the industry specificity and the type of performed operations, should also consider social involvement and caring for the natural environment as the key areas of their social activity, as well as from proper relations with employees and clients. Changing trends related to social responsibility have a great impact on hotel facilities as they are highly dependent on hotel guests and their choices, and their growing awareness and expectations. The implementation of the corporate social responsibility concept in hotels, even though expected by stakeholders and resulting in positive effects, which may give rise to conflicts of interest. These can occur, e.g. in the following systems: managers (management board) vs. owners, owners (managers) vs. employees, managers vs. clients, managers vs. suppliers and other business partners, enterprises vs. local community expectations and environment protection, managers (owners) vs. banks and other financial institutions.

In small hotels, it is usually the owner who represents the only decision-maker, which is why the conflict of interest does not exist here. However, the situation is

⁵ This section describes the conflicts of interest in hotels in the context of CSR. There are also reflections on the possible reasons and effects of conflicts (e.g. costs of conflicts) as a result of the research, which can be a field for further research. The author does not intend to focus on the effects of the conflicts themselves, which can also be partly costs, but on the analysis of conflicts as the main purpose of the article.

different in medium and large hotel facilities, where the hotel owners themselves delegate powers to a lower level by employing managers and section heads, expecting them to make the right decisions and carry out effective hotel management. In such a situation, a conflict of interest may occur. The owners are often detached from the atmosphere in the organization and the expectations of stakeholders, and living outside the facilities do not always perceive the need to take actions aimed at meeting the needs of other stakeholders, which in the short run may result in increased operating costs, and thus the reduced profits. In this situation, there is a conflict of interest between managers and department heads on one side and the owners on the other. The former expect understanding and strive to take actions that are costly, but in their opinion expected and beneficial, whereas the latter pursue achieving the highest possible profits.

The conflict of interest between owners (managers) and employees is one of the most common conflicts occurring in enterprises. Employees are primarily interested in achieving the highest possible remuneration, however their income is a component of the hotel costs. The enterprise's responsibility towards employees is not merely limited to securing their material interests, it also applies to securing other needs such as employment safety, social recognition, promotion opportunities, self-development and appropriate working conditions. Employee expectations regarding issues of enterprise responsibility are growing, while costs are also rising. In the hospitality business the additional problem is employing undeclared workforce, the seasonality of work, and also employing minors. A conflict of interest is often associated with the management's misunderstanding of the fact that, apart from the costs incurred by initiating responsible activities in the area of relations with employees, there are also certain intangible benefits manifested by e.g. employee loyalty and the higher quality of the services rendered, which is the basis of a hotel's functioning, as well as improving its reputation among the local community, from where the hotel employees usually come.

One of the most difficult conflicts of interest in a hotel is that between managers and guests. Apart from the natural interest of customers in the low price of the provided services, there are also other interests which may be contradictory to the objectives of an enterprise's management, such as the possibility of cancelling the booking as late as possible, the widest possible range of services included in the price, a detailed product offer, the possibility and non-conflicting settlement of complaints, responsibility for items left behind, extensive loyalty programmes and more. All these expectations increase along with the awareness of guests in the context of the facility obligations, their own rights, social responsibility and the impact of their opinions about the facility on the hotel's popularity among other customers. A socially responsible facility should implement the guest service process, taking into account their expectations and the highest possible quality. It often happens, however, that the expectations of guests exceed by far the obligations of a hotel, as well as its offered range of services. This may give rise to conflict, because

attempting to meet such expectations can cause a significant increase in costs. This type of conflict is difficult due to the facility's dependence on feedback from guests and their satisfaction on the one hand, and the need to make profits and settle accounts with the owners and stakeholders, on the other.

The cooperation of a responsible hotel with suppliers and other business partners (e.g. travel agencies) should be based on reliability, honesty and transparency. It should focus on providing the appropriate quality of service and the lowest possible price. Nevertheless, a divergence of interest may also occur in cooperation with suppliers and contractors. Each party aims at reducing costs and obtaining the best terms and conditions. A hotel negotiates the longest repayment date, while its business partners want to receive payment for the products and services provided as soon as possible. These entities remain mutually dependent and can either grow together or collapse. Therefore, the occurring conflicts of interest between these stakeholders should be resolved as soon as possible to prevent such negative consequences for both cooperating parties.

The specificity of a hotel functioning results, among others, in the mutual influence between a hotel and its environment, as well as the hotel and the local community. Hotels have an impact on the local community and affect the architectural space, landscape and natural environment. This makes hotel enterprises much more obliged to carry out numerous socially responsible activities for the benefit of the local community and for environmental protection. These activities are often associated with using the available financial resources to invest or provide financial support for various types of undertakings, but also with dedicating the time of employees and/or management staff for such purposes. In this case, a conflict of interests may arise as a result of misunderstanding the actual significance of the natural environment or the local community by the facility owners, who yet again see the growing costs of operations. The local community, noting the implemented pro-environmental activities may also have growing expectations from the enterprise, without considering the need for achieving its basic goal, i.e. making a profit.

Banks and other financial institutions require hotels to achieve the adopted financial results. For them it is the most important goal of an enterprise, while the information about the implementation of the social responsibility concept and the resulting costs may not be fully understood. On the part of the hotel, however, these activities are necessary due to the expectations of other stakeholders who want the hotel to be a socially responsible enterprise, and thus be guided by the relevant principles and carry out a number of activities in this area. The conflict of interests in this situation is manifested through exerting pressure by financial institutions to give up the activities towards stakeholders and to focus solely on making a profit, which the enterprise, understanding the specificity of its operations and aware of its stakeholder expectations, is not willing to perform.

Each of the aforementioned conflicts of interest, in the context of implementing the CSR concept, can cause a number of negative consequences for both the hotel

and other stakeholders. However, some conflicts are avoidable if the stakeholders are properly prepared in advance. The majority of conflicts arise from incomplete information or its absence, as well as from misunderstanding the CSR concept itself. Informing stakeholders about the hotel's objectives related to the implementation of the CSR concept, about the results which the enterprise expects to accomplish by taking actions and implementing the principles of the concept, as well as the benefits to be achieved by the stakeholders themselves, allow to gain understanding and support on their part.

6. Conclusion

In a situation of growing awareness and changing trends related to the concept of CSR among hospitality industry customers, hotel enterprises increasingly often perceive implementing the CSR concept as an opportunity to stand out and gain competitive advantage. Nowadays, the social responsibility of hotels is observed by their visitors not only as an asset, but also as a duty. Appropriate quality, high standards of the service process, the activities related to environmental protection and the support of the local community, allow for receiving positive feedback from guests and attracting new customers, as well as ensuring visitor loyalty.

The presented arguments show, however, that the activities carried out by enterprises as a result of the CSR concept implementation may lead to conflicts of interest. This can be caused by the failure to inform stakeholders about the enterprise's goals and results to be achieved. The identification of stakeholders and a thorough analysis of their expectations are the essential elements of the CSR concept's implementation. Both the efficient and effective resolution of emerging conflicts of interest and, if possible, avoiding them, are of utmost importance for hospitality enterprises. Proper information addressed to stakeholders about the activities carried out and about their possible benefits, can ensure support for a hotel in the conducted operations, and thus protect it from suffering certain conflicts of interest. Such activities will also reduce the costs resulting from these conflicts, e.g. the loss of loyalty among both employees and guests, negative opinion about the facility, deteriorating assessment of the hotel as a responsible member of the local community and a potential honest business partner, but also the financial costs resulting from the loss of an employee as a result of a conflict, loss of guests, and the need to look for new suppliers or difficulties in obtaining financing due to bad reputation. All the aforementioned costs can be eliminated or transformed into benefits if the enterprise understands how important the stakeholders are for the CSR concept's implementation and how unfavourable any conflicts between them can turn out to be. It is also worth emphasizing that it is almost impossible to avoid all conflicts due to the fact that hospitality enterprises are made up of people, and conflicts between them remain

a natural phenomenon. Understanding their needs, goals and expectations will allow to prepare strategies to resolve conflicts at the lowest possible cost, taking into account the best interests of all the parties involved.

The implementation of the concept of CSR is based on the realization of CSR principles. A company that implements CSR realizes the principles and on that basis creates corresponding standards. This is the condition of the company being recognized as socially responsible. The created standards may also be helpful in solving conflicts in the organization, as well as eliminating them in the future. The analysis shows that conflicts arising in the context of CSR are often caused by communication problems and mistakes in the initial phases of the concept's implementation, which can often be avoided by focusing more attention on stakeholder groups, their expectations and understanding of both sides.

The discussion presented above, related to conflicts of interest occurring in hotels in the context of implementing the CSR concept because of the limited research sample, the sectoral and regional approach, represents just an incentive for further reflection. In the next phase of the research, it would be worthwhile to focus on the reasons and consequences of the researched conflicts, as well as on the methods of their preventing and resolving.

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KONFLIKTY INTERESÓW W KONTEKŚCIE REALIZACJI KONCEPCJI CSR W HOTELACH

Streszczenie: Celem artykułu jest identyfikacja i charakterystyka konfliktów interesów występujących w hotelach w kontekście koncepcji CSR. Jako efekt przeglądu literatury przedstawiona została istota konfliktów interesów w organizacjach, ich przyczyny i rodzaje oraz pojęcie społecznej odpowiedzialności przedsiębiorstwa (CSR) i charakterystyka interesariuszy. Kolejne rozdziały powstały w wyniku obserwacji uczestniczącej i na podstawie doświadczeń autora – pracownika przedsiębiorstwa hotelarskiego. Wyjaśniono pojęcie hotelu, scharakteryzowano jego interesariuszy oraz ich oczekiwania w kontekście koncepcji CSR. W ostatnim punkcie przedstawiono rodzaje konfliktów interesów występujących w hotelu pomiędzy grupami interesariuszy. Z rozważań wynika, że z realizacją koncepcji CSR w hotelach wiąże się występowanie konfliktów interesów. Jednak rzetelna identyfikacja interesariuszy i ich oczekiwań oraz odpowiedni proces komunikowania się z nimi może pozwolić na uniknięcie niektórych konfliktów lub efektywne i szybkie ich rozwiązanie.

Słowa kluczowe: konflikt interesów, CSR, hotel.