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Developing ESG Evaluation Guidelines for the Tourism Sector: With a Focus on the Hotel Industry

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Abstract: This study aimed to develop an ESG evaluation index that accurately captures the features of the hotel industry. To create the ESG evaluation index for the hotel industry, the K-ESG guidelines provided by Korea Corporate Governance Service (KCGS) were utilized as a benchmark, and also, the Korea Tourism Organization's ESG-compliant standards for certification evaluation were taken into consideration to reflect the particulars of the hotel business as closely as possible. The initial measurement items for an ESG evaluation index were created by reviewing prior research, and they were modified and supplemented based on the results of the Delphi survey. The professionals currently engaging in business, academia, and governmental institutions, whose knowledge and expertise are specialized in the hotel industry, participated as panel members in the study. In the first round, the panel members were encouraged to brainstorm and answer the questionnaire consisting of both open- and close-ended questions. In the second round, the panel members were asked to respond to a questionnaire made up of closed questions extracted from the first round. Through both rounds, the ESG evaluation index for the hotel industry was finalized, including three domains, twenty indicators, and forty-on items. To fulfill the purpose of the study, which was to initially develop an ESG evaluation index applicable to the Korean hotel industry, this study was conducted toward the professionals in the field. This opens up interesting possibilities for more investigation. The range of participants can be widened by incorporating hotel personnel and patrons, ensuring that the ESG evaluation guidelines are specifically applicable to the hotel industry. Additionally, it appears essential to broaden the research's focus to include the tourism industry as a whole.

Keywords: ESG evaluation index; hotel industry; ESG guidelines; Delphi survey; tourism



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1. Introduction

The relevance of sustainable development was raised in 1987 by the World Commission on Environment and Development (WCED) [1], Our Common Future, focusing on the organization and administration of human environmental conservation. Sustainable development is defined as growth that coexists peacefully with the environment [2] and has grown in importance throughout time. Though it initially focused primarily on the environmental component, sustainable development has since broadened its scope to include the balanced development of the environment, society, and economy. The idea of going with the flow has been promoted to governments and businesses all across the world [3].

As the significance of sustainable development has become a worldwide concern, companies are committing to moving in lockstep with the ESG movement, and, in turn, ESG has become the sine qua non for business. The acronym ESG, which stands for "Environment, Social, and Governance", denotes the importance of excellent corporate environmental management, social responsibility, and open and honest governance [4]. ESG management places a strong emphasis on the significance of non-financial factors in addition to a company's fundamental purposes for existing, one of which is the pursuit of profit [5]. ESG management is increasingly recognized as a critical element in a company's ability to survive and flourish [6]. As a result, many nations have been working to develop

ESG evaluation indicators and are already rating corporations accordingly. In order to assess the level of sustainability management among domestically listed companies, Korea additionally created the K-ESG evaluation index. The Institute for Economic Justice's (KEJI) KEJI index and the Korea Corporate Governance Service's standards are the most well-known metrics (KCGS). The K-ESG principles, according to KCGS, include metrics that reflect national laws and the business environment and adhere to international standards such as the OECD Corporate Governance Principles and ISO26000. As of 2019, around 2300 businesses are being considered. In conclusion, ESG is being stressed globally due to worries about sustainability, and each nation is assessing the level of corporate sustainability management and promoting ESG activities in accordance with the ESG evaluation index they devised.

These evaluation target firms are based only on listed companies and companies of a suitable size and are assessed using the same evaluation index, despite the differences in each industry's features. The tourism sector is more vulnerable to external shocks than other industries are to things such as climate change [7,8] and social and economic effects [9–11]. The World Travel & Tourism Council (WTTC) stressed the significance of ESG information disclosure in the tourism sector and presented detailed reporting indicators, which is to say that there are characteristics that significantly influence the tourism sector, and the need for differentiation was raised. The tourism sector is actively engaging in ESG activities in many areas, namely eco-friendly and socially responsible activities. In the hotel industry, the majority of first-class chain hotels in Korea feature vegan rooms, utilize eco-friendly items, and organize environmental conservation initiatives [12]. Additionally, they are actively involved in charitable endeavors [13]. To keep up with the 2022 ESG trend, the Korea Tourism Organization (KTO) has presented an improvement plan for certification evaluation criteria, incorporating components regarding hotels' environmental and social ESG practices into the hotel rating certification index. Moreover, research on ESG has been conducted, such as a study on sustainable tourism [14–16] and the impact of ESG activities on performance [17].

Despite ongoing research on ESG in the travel and tourism sector, there has been little research on index development. It is crucial to develop ESG evaluation criteria for every sector since they will give each industry-specific guidance on how to implement ESG principles while also highlighting the distinctive characteristics of each area. That is, the more explicit the ESG evaluation guidelines are, the more successfully they can be used in the field. Since the hotel industry is one of the largest in the travel and tourism sector [18], the main objective of this study is to develop an evaluation index that captures its characteristics and to lay the groundwork for its practical application.

The research process of this study is as follows. First, in a broad framework, the K-ESG guidelines provided by KCGS were utilized as a benchmark, trying to accurately capture the feature of the hotel industry. Additionally taken into account to reflect the specifics of the hotel business were ESG-compliant standards for certification evaluation by the Korea Tourism Organization to reflect the particulars of the hotel industry. Second, the initial indicators were selected by reviewing previous studies and the existing ESG guidelines, and the final indicators were determined through the expert Delphi survey. The rest of the paper begins with a literature review about ESG, current ESG guidelines related to the hotel industry, and the factors of tourism ESG. The next section describes the research methods. Then, the paper presents the results that determine the ESG indicators. Finally, the conclusions, limitations, and lines for future research are discussed.

2. Literature Review

2.1. Tourism Sector's Response to ESG

The tourism industry is thinking about how to advance sustainable tourism in light of the increased global attention given to the issue. As the UNWTO proclaimed 2017 as the International Year of Sustainable Tourism for Development, it suggested the four main components of sustainable tourism: (1) raising awareness and promoting sustainable travel; (2) disseminating information about sustainable travel; (3) developing sustainable travel policies; and (4) offering sustainable travel education [19]. These actions prompted the

tourism sector to start prioritizing non-financial performance (environmental and social contributions) over financial success [20]. Because the tourism sector depends so heavily on human resources and because non-financial performance is also a key factor, the tourism sector is becoming more concerned with sustainability [21].

On the other hand, a company's non-financial elements include attempts to enhance governance, contribute to society, and preserve the environment. Environment, Social, and Governance, or ESG, is truly consistent with sustainability [22].

The WTTC initially presented the guidelines on how the tourist industry can respond to ESG in 2017 and examined the direction of ESG information disclosure for tourist businesses, segmenting stakeholder groups within Travel & Tourism into airlines, cruise lines, hotels, tour operators, and GDS/TECH. The guidance for each segment includes the common performance metrics regarding the eight topics (Climate Change; Community; Energy; Governance, Risk, and Compliance; Supply Chain; Waste Generation and Diversion; Water; and Workforce).

According to the suggested criteria by the WTTC, they primarily address environmental issues and personnel management in general. The ones for the hotel industry also address only a few aspects of each topic (see Table 1) without taking into account the particular traits of the sector. Since then, however, ESG metrics for the Travel & Tourism sector have not been further given. Given that every industry within the travel and tourism sector has its own distinctive characteristics, both the most significant distinctions and commonalities should be highlighted. Therefore, it is important to create tailored indicators that reflect the specifics of each industry.

Table 1. The WTT Guidelines for ESG indicators for the hotel industry.

Topics	Common Performance Metrics	Topics	Common Performance Metrics			
Climate Change	<ul style="list-style-type: none"> Total GHG emissions (Scope 1, Scope 2, Scope 1 + 2) GHG emissions per occupied room GHG emissions per m² or ft² 	Energy	<ul style="list-style-type: none"> Total energy (including renewable or low carbon) Energy per occupied room Energy per available room Energy per guest night Energy per m² or ft² 			
				Community	Workforce	<ul style="list-style-type: none"> Regional employee breakdown Employee gender profile Injury and fatality rates Employee turnover rate % employees covered by collective bargaining agreements
Water	<ul style="list-style-type: none"> % of suppliers that have undergone human rights screening % of hotels requesting supplier code of conduct % of minority suppliers % of hotels serving organic food and/or fairtrade products 	<ul style="list-style-type: none"> Total dry waste per occupied room Total wet waste per occupied room 				
			Governance, risk, and compliance (GRC)	<ul style="list-style-type: none"> Total water consumption Water use per guest night Water use per unit m² or ft² Water per occupied room Water use per employee 	<ul style="list-style-type: none"> Number of independent directors Number of female directors Estimated potential financial implications of climate change risks Percentage of operations subject to water risk Percentage of employees trained in anti-corruption policies Number of legal cases regarding corrupt practices Number or value of environmental fines Percentage of operations and supply chain evaluated for human rights risks Number of substantiated complaints regarding data privacy breaches 	

At this time in Korea, only hotels are ranked among the various categories of the tourism sectors identified by the WTTC. Up until now, the appraisal of the hotel has been centered primarily on quantitative factors, but qualitative factors should also be considered. Due to the fact that ESG includes a significant qualitative evaluation component, it is vital to include items that are connected to ESG in order to reflect both qualitative and quantitative components in a balanced manner. Aside from that, if evaluation standards for the hotel industry are established, which include ESG indicators, they can later be extended to other industries. Therefore, the goal of this study was to create a unique index that captures the features of the hotel industry.

2.2. K-ESG Guidelines

K-ESG, developed by KCGS, was consulted to create the assessment index for the hotel industry. Aiming to assist listed firms in understanding where they stand with sustainability management and making improvements where necessary, KCGS implemented an annual ESG evaluation in 2011 to gauge the level of sustainable management practiced by Korean listed companies [23]. All KOSPI-listed firms as well as a few KOSDAQ corporations are evaluated by KCGS. Based on publicly available data, an initial evaluation is conducted, and the evaluated companies can offer their feedback on the KCGS website specifically dedicated to ESG evaluation, which also provides detailed evaluation information, such as evaluation results, evaluation model, guidelines, and revision history. According to the evaluation score, ESG ratings are also given. The evaluation score also assigns ESG ratings. For ESG overall, environmentally responsible management, social responsibility, and transparent governance structure, the range of ratings is S to D.

The K-ESG standards' evaluation criteria are divided into four main groups, totaling 27 categories and 61 core evaluation criteria. The K-ESG Guidelines are described in detail for each domain in Tables 2–5.

Table 2. The K-ESG Guidelines for ESG information disclosure for the tourism sector.

Section	Category	Evaluation Items
Information Disclosure (P) (5)	Forms of information disclosure	ESG The method of ESG information disclosure
		ESG The cycle of ESG information disclosure
	Contents of information disclosure	ESG The scope of ESG information disclosure
		ESG Key issues and KPI
Verification of information disclosure	ESG The verification of ESG information disclosure	

Table 3. The K-ESG Guidelines for Environment for the tourism sector.

Section	Category	Evaluation Items
Environment (E) (17)	Objectives of environmental management	Establishment of environmental management goals Implementation system for environmental management
	Raw and subsidiary materials	The amount of raw and subsidiary materials used
		The percentage of renewable raw and subsidiary materials
	Greenhouse gas	The amount of greenhouse gas emissions (Scope 1 and Scope 2)
		The amount of greenhouse gas emissions (Scope 3)
	Energy	Verification of the amount of greenhouse gas emission
		The amount of energy use
	Water	Renewable energy use rate
		The amount of water consumption
	Waste	Reuse water percentage
Waste discharge		
Pollutants	Waste recycling rate	
	The amount of air pollutant emissions	
Violation of laws/regulations	The amount of water pollutant emissions	
	Violation of environmental laws	
Eco-label certification	Percentage of eco-certified products and services	

Table 4. The K-ESG Guidelines for Social for the tourism sector.

Section	Category	Evaluation Items
Social (S) (22)	Objectives	Goal setting and disclosure New hiring and employee retention Hiring rate of permanent employees Voluntary turnover rate
	Labor	Retraining expenses Employee benefits Guarantee of freedom of association Female employment rate
	Diversity and gender equality	Women's Salary Ratio (to Average Salary) Disability employment rate
	Industrial safety	Safety and Health Promotion System Industrial accident rate
	Human rights	Establishment of human rights policy Human rights risk assessment
	Win-win growth	ESG management of sub-contractors ESG support of sub-contractors Sub-contractors ESG Agreements
	Social contributions	Strategical social contribution Employees' volunteer work participation
	Information security	Constructing an information security system Privacy information infringements and redress
	Violation of laws/regulations	Violation of social laws/regulations

Table 5. The K-ESG Guidelines for Governance for the tourism sector.

Section	Category	Evaluation Items
Governance (G) (17)	Board composition	ESG agenda in the BOD Outside director rate Separation of the CEO and Chairman of the Board of Directors
		Gender diversity of board The expertise of outside directors Attendance rate of entire directors
	Board Activities	Attendance rate of inside directors Committees under the Board of Directors Board agenda handling
		Announcing the shareholders' meeting A general meeting of shareholders held other than concentrated days Intensive/Electronic/Written Voting System
	Shareholder rights	Dividend policy and fulfillment
	Ethical management	Public disclosure of violations regarding ethical norms (regulations)
	Audit organization	Establishment of the internal audit organization Expertise (accounting/financial experts within audit organization)
Violation of laws/regulations	Violation of governance-related laws	

As the KCGS ESG evaluation is carried out annually based on the factors in Table 2, it is simple for investors and clients to detect the company's ESG growth, and the evaluation's findings inspire businesses to give sustainability performance more consideration. However, it is frequently argued that the KCGS ESG rating is partial because it only uses publicly accessible data, such as financial reports and sustainability management reports. In addition, the non-financial performance information in the instance of Korea is noted to be inadequate because the report is primarily disclosed by major enterprises.

According to Lee and Lee [24], rather than merely generating indicators for evaluation, customized indicators should be established taking into account the characteristics of each industry. As a result, the goal of this study was to create a useful ESG evaluation index for the tourism sector, in particular the hotel industry.

2.3. Considerations for Tourism ESG Indicators

2.3.1. The Korea Tourism Organization's ESG-Compliant Standards for Hotel Certification

The ESG Guidelines by KCGS were the main source of information for the development of the ESG evaluation index, and the KTO's requirements for hotel certification were examined to ensure that they accurately reflected the features of the hotel industry. The goal of KTO's hotel certification index was to provide hotels extra points based on how actively they participate in ESG management. Social and environmental factors are also taken into account for the ESG evaluation. The comprehensive evaluation indicators are shown in Table 6, and earlier studies are also looked at in order to create an adequate ESG evaluation index for the hotel industry.

Table 6. ESG-compliant standards for certification evaluation.

Category	Details
Evaluation Index	Business activities concerning ESG management
Evaluation Score	Maximum additional 5 points
Evaluation Contents	<ul style="list-style-type: none"> • Additional points when verifying evidence of ESG management-related activities • Environmental (E) <ul style="list-style-type: none"> - Serving food using eco-friendly goods - Providing vegan food/goods - Providing eco-friendly goods (e.g., eco-friendly amenities) - Practice reducing the use of plastics (not using plastic cups, etc.) - Electric vehicle charger installation - Eco-money (Green Card) system - Building energy efficiency rating or green building certification - Carbon footprint labeling, energy-efficient management system, etc. • Social (S) <ul style="list-style-type: none"> - Providing fairtrade coffee - Donation to local welfare organizations - Social contributions (interaction and cooperation with local government, communities, etc.)
Evaluation Standard (Required No. of Items)	<ul style="list-style-type: none"> • More than five (5) • Four (4) • Three (3) • Two (2) • One (1) • N/A (0)

2.3.2. Environmental Factors

The hotel industry has started to put greater emphasis on environmentally friendly reorganization and development as interest in sustainable tourism has grown [25]. The necessity of eco-friendly company management was brought up as a result of the hotel industry's duty for environmental and social repercussions during business activities [26]. Such environmentally friendly management has occupied a central position in corporate governance and emerged as a motivator for purchases and consumer loyalty [27–29].

On the other hand, Butler [30] characterized an eco-friendly hotel as one that has autonomous temperature and lighting management, a recycling system, and reusable amenities. According to Baker and Weaver [31], eco-friendly hotels have a beneficial impact on guests' green behavior and increase their program participation. Consumers' loyalty is influenced by a hotel chain's commitment to environmental sustainability, and they are more likely to remain loyal when these requirements are met. Therefore, it is suggested that in order to increase customer loyalty, eco-friendly regulations in guest rooms, food and drink, and auxiliary facilities should be put in place [32]. The findings

and recommendations of earlier studies demonstrate the need for developing specialized indicators for the hotel industry, such as eco-friendly guest room systems, eco-friendly food and beverage systems, and company-level eco-friendly activities, beyond simply measuring greenhouse gas and energy emissions quantitatively.

2.3.3. Social Factors

In light of social responsibility, the KCGS ESG evaluation places a strong emphasis on employee equality in the workplace, human rights, and social contribution. Because it depends so heavily on human resources, the hotel industry should pay special attention to this.

Hotels produce intangible qualities by utilizing their human resources to deliver superior service, and these values are both directly and indirectly tied to their financial performance. Employees are one of the company's most valuable assets as a result. Employees in the hotel sector are substantially more reliant on emotional labor than workers in other sectors [33]. In light of this, it is essential for hotels to assist their staff in managing their emotional labor [34]. Many hotel chains establish guidelines for emotional expression that staff members must adhere to. This means that they must always maintain a positive attitude and a smile while masking their true emotions [35]. These standards may induce negative emotions in hotel employees, namely stress and emotional tiredness [36], which could lead to job burnout and a desire to quit [37]. Emotional labor management of employees is directly related to non-financial performance [38]; hence, it should be included as one axis of the assessment index. Therefore, the social domain of labor for the hotel industry in this study includes the indicators of emotional labor.

Empowerment is just as crucial in the hotel industry as emotional labor. According to Spreitzer [39], empowerment involves giving group members some control and accountability so they may act independently and quickly in response to unforeseen circumstances. In the hotel industry, where staff members must perform the majority of the job, it is crucial for employees to have power [40]. Empowerment appears to have an effect on hotel staff's job satisfaction and customers' satisfaction, according to a number of prior research [41–43]. In this study, empowerment was chosen as a significant component in the hotel industry's social sector and was added to the ESG evaluation index in this study.

2.3.4. Governance Factors

The management control system known as governance consists of institutional tools and operating agencies that coordinate and regulate the interests of shareholders, managers, and employees that directly or indirectly participate in corporate management [44]. There are shareholders, managers, and employees in every publicly traded company, and the hotel business is no exception. In this study, specific characteristics of corporate ethics and the makeup of the professional workforce are taken into account for the governance index.

Regarding business ethics in the hotel industry, there are a few things to take into account. The primary concern is the security of consumer data. Due to the steep rise in occurrences of corporate personal information infringement brought on by the rapid development of information and communication technology, the significance of protecting personal information became unavoidable. Companies have a responsibility to handle and safeguard client data [45]. Due to the nature of the industry, hotels also keep track of visitors' personal preferences and other usage patterns in addition to their personal information. As a result, the hotel business has a primary obligation to safeguard personal information. Personal information is also a crucial marketing tool utilized by hotel firms, and when it is leaked, it can significantly affect business sales as well as contribute to a decline in company trust and image [46]. We frequently observe situations in which businesses suffer significant harm when social leaders' and celebrities' usage histories are disclosed. In conclusion, hotel companies' security of customer information is a critical issue that must be taken into account in the ESG assessment index for systematic management.

The second issue is the percentage of experts among hotel employees. Due to the direct client contact in the hotel industry, human resource management is essential. The Tourism Promotion Act's hotel rating evaluation standards take into account the staff's proficiency in other languages, the quality of staff training, and the staff's overall level of service [47]. In compliance with the Tourism Promotion Act's Hotel Rating Standards, these standards are regularly incorporated into the hotel staffing system. Additionally, successful human resource management contributes to a company's profitability as well as employee satisfaction [48].

Since hotel businesses rely heavily on their employees' skills to succeed in an environment of constant competition, the quality of human service has a significant impact on performance [49,50]. As a result, the ESG evaluation index in this study now includes the indicators of human resource management.

3. Methods

3.1. Delphi Research for the Evaluation Index Development

The distinctive qualities of the hotel industry are not taken into account by the KCGS ESG Guidelines, which are used as the ESG evaluation index in Korea. Therefore, the purpose of this study is to provide ESG evaluation indicators for the hotel industry, with the hope that the findings may eventually encourage ESG actions in the travel and tourist industry. The initial measurement items were created by reviewing prior research in each of the three domains (environment, society, and government), and they were updated and supplemented based on the results of the Delphi survey. When there is a lack of knowledge on a particular subject, the Delphi analysis is a qualitative research technique used to help experts in the field come to a consensus on a certain issue [51]. Since there has not been much research on the ESG evaluation index for the hotel industry, this study used a Delphi survey to increase its objectivity.

This study's panel for a Delphi survey was composed of professionals from the hotel business, academia, and governmental institutions. Based on the constituent concepts discovered through earlier investigations, the measuring items for the ESG index are created. Through the process of feedback, the measuring items are added and/or eliminated. The Delphi surveys were conducted in two rounds. In the first round, both open-ended and closed-ended surveys were carried out. In the open-ended survey, the panel was asked to indicate whether to keep or remove each item and, if applicable, to add opinions and comments after providing a brief definition of ESG management and information about the state of ESG evaluation in Korea. As reference materials, K-ESG Guidelines and evaluation criteria that reflect the ESG value of the Korea Tourism Organization were attached. Following that, each response from the open-ended survey was evaluated for importance using a Likert 7-point scale, ranging from 1 (not at all important) to 7 (very important). The initial step was to elaborate on the items based on the average important value and content validity. At this point, several elements were added or eliminated based on the results of the analysis.

In the second round, Kendall's W-test was carried out to confirm the consistency of the questionnaire in addition to the average value and content validity of the items as a step toward complementing the refined metrics from the first round and completing the scale. When many evaluators evaluate the same criteria, Kendall's W test is an analytical technique that verifies the degree of concordance [52]. The research procedures are summarized in Table 7.

Table 7. Research procedures using the Delphi method.

Phase	Research Design	Methods
1	Developing and reviewing the initial survey items	1: Collecting experts' opinions and suggestions (open-ended questions) 2: First modification of the initial scales (close-ended questions)
2	Development of indicators (modifying and changing scales)	1: Surveying experts (close-ended questions) 2: Finalization of scales

3.2. Data Collection and Analysis

The panel selection is the Delphi survey's most crucial component. It is important to choose a group of knowledgeable professionals who are eager to dedicate themselves to the study's duration and who have a thorough awareness of the pertinent concerns [53]. Although there is no suggested number of experts for the panel, the research can be more productive with fewer participants. The ideal panel size is ten to eighteen people [29].

Twelve people make up the panel of experts for the study, four from each of the three sectors (business, academia, and governmental institutions). Those with more than 10 years of experience working in upscale hotels are considered industry specialists. The four academics were chosen to represent the hotel-management-focused academic sector. Four hotel tourism officials from the Ministry of Culture, Sports, and Tourism were chosen for their expertise in public institutions (see Table 8).

Table 8. Characteristics of the expert panel.

Category	Affiliate	Job Title	Working Years	Education
Industry expert	Five-star hotel	Senior Manager	20 years	M.A.
	Four-star hotel	General Manager	22 years	M.A.
	Three-star hotel	CEO	10 years	B.A.
	Three-star hotel	General Manager	17 years	M.A.
Academic expert	University	Professor	20 years	Ph.D.
	University	Professor	17 years	Ph.D.
	University	Associate Professor	10 years	Ph.D.
	Research Institute	Chief Researcher	5 years	Ph.D.
Public institution expert	Ministry of Culture, Sports and Tourism	Deputy Director	19 years	B.A.
	Ministry of Culture, Sports and Tourism	Assistant Deputy Director	16 years	B.A.
	Ministry of Culture, Sports and Tourism	Deputy Director	8 years	B.A.
	Ministry of Culture, Sports and Tourism	Assistant Deputy Director	21 years	Ph.D.

Email, phone calls, and in-person interactions were used to disseminate and collect the survey questionnaire. The poll was run twice between 1 May and 30 June 2022.

Using the SPSS 23.0 version, the mean and standard deviation, CVR coefficient, level of agreement, level of convergence, and the appropriate K-sample non-parametric test (Kendall's W) were verified. Given that there are 12 panel members, the CVR's critical value was chosen at 0.56 [54].

4. Results

4.1. The First Delphi Survey

The first Delphi survey was conducted from 1 May to 31 May 2022, with the aim of creating an initial indication that took into account the K-ESG standards and the certification

evaluation criteria of the Korea Tourism Organization. In all, 12 panel members took part in the initial survey. The panel members from the governmental institutions responded to the questionnaire in person, while the panel members from the academic community and the hotel industry responded by phone calls and emails. After a detailed explanation of the goal and procedure of this study, thoughts were exchanged in a brainstorming manner during the interviews by looking at the opening questions. In other cases, phone contact was made after the survey was sent by email to explain its purpose and the importance of developing assessment indicators. The initial survey's results are displayed in Table 9 below.

Table 9. The results of the first Delphi survey.

Detailed Index	Measuring Indicator	Mean	SD	CVR	Agreement	Convergence	Result
Objectives	Setting environmental management goals and plans	6.08	1.00	0.669	0.875	0.38	remain
Eco-friendly food and beverage	Organic food menu	4.33	0.492	−0.33	0.750	0.50	remove
	Eco-friendly ingredient use	6.00	0.426	1.00	1.000	0.00	remain
	Amount of food waste	6.08	0.289	1.00	1.000	0.00	remain
	Disposable product use	6.08	0.515	1.00	1.000	0.00	remain
Eco-friendly guest room	Automatic lighting control system	4.25	0.622	−0.33	0.750	0.50	eliminate
	Eco-friendly product use	5.92	0.669	1.00	0.875	0.38	remain
	Vegan guest room	4.42	0.515	−0.17	0.750	0.50	eliminate
Information disclosure	Greenhouse gas emission	6.08	0.669	1.00	0.875	0.38	remain
	Energy usage	6.17	0.577	1.00	0.875	0.38	remain
	Water usage	6.08	0.669	1.00	0.875	0.38	remain
	Waste disposal	6.25	0.452	1.00	0.875	0.38	remain
	Recycling rate	6.50	0.522	1.00	0.846	0.50	remain
	Pollutant emission	6.25	0.622	1.00	0.833	0.50	remain
Objectives	Social responsibility goal setting and planning	6.08	0.289	1.00	1.000	0.00	remain
Emotional labor	Emotional labor status and inspection	6.00	0.603	1.00	1.000	0.00	remain
	Customer service manual	5.83	0.577	1.00	0.875	0.38	remain
	Customer service training	5.83	0.718	1.00	0.833	0.50	remain
Staff protection	Percentage of full-time employees	5.92	0.669	1.00	0.875	0.38	remain
	Job rotation	5.83	0.577	1.00	0.875	0.38	remain
	Empowerment	5.83	0.577	1.00	0.875	0.38	remain
	Employee welfare system	5.83	0.718	1.00	0.833	0.50	remain
Industrial safety	Occupational safety and health system	6.00	0.603	1.00	1.000	0.00	remain
	Public disclosure of industrial accident rate	5.83	0.718	1.00	0.833	0.50	remain
Partner company	Growing together	6.08	0.669	1.00	0.875	0.38	remain
Fairtrade	Fairtrade product use	4.67	0.651	−0.17	0.800	0.50	eliminate
Board composition	Board members	5.83	0.718	1.00	0.833	0.50	remain
	Separation of the CEO and Chairman of the Board of Directors	5.75	0.622	1.00	0.833	0.50	remain
	Gender diversity of board	5.75	0.965	0.83	0.708	0.88	remain
Board activities	Board activity	5.75	0.452	1.00	0.875	0.38	remain
	Expertise (hiring professional businessmen)	5.92	0.515	1.00	1.000	0.00	remain

Table 9. Cont.

Detailed Index	Measuring Indicator	Mean	SD	CVR	Agreement	Convergence	Result
Shareholder rights	Noticing the convocation of the general meeting of shareholders	5.75	0.622	1.00	0.833	0.50	remain
	Dividend policy and implementation	5.75	0.452	1.00	0.875	0.38	remain
Transparency	Employee evaluation and compensation system	5.92	0.669	1.00	0.875	0.38	remain
	Whistleblower system	5.67	0.492	1.00	0.833	0.50	remain
Ethical management	Public disclosure of violations of the code of ethics	5.67	0.651	1.00	0.833	0.50	remain
	Compliance with the code of ethics (protecting personal information, etc.)	5.67	0.651	1.00	0.833	0.50	remain
Audit committee	Establishing an internal audit department, audit expertise	5.92	0.669	1.00	0.875	0.38	remain
No. of the panel members: 12 persons, CVR: 0.56							
Additional opinions	Added items	<ul style="list-style-type: none"> · Eco-friendly transportation (plans for public transportation activation, structuring convenient system) · Eco-labeling (percentage of eco-friendly certified products and services) · Emotional labor—providing health program · Emotional labor—empowerment (job training, the establishment of manual and system) · Human rights (human rights policy establishment—diversity and gender equality) · Local community (employment quota for local residents, preferential use of local products) · Involvement in decision-making (participation rate of employees, hearing employees' opinions) 					
	Eliminated items	<ul style="list-style-type: none"> · Eco-friendly food and beverage—whether to offer organic food menus · Eco-friendly guest rooms—automatic lighting control system · Eco-friendly guest rooms—whether to have vegan guest rooms · Fairtrade (using fairtrade goods) 					

Four detailed indicators and fourteen measurement indicators in the E (environment) domain, six detailed indicators and twelve measurement indicators in the S (social) domain, and six detailed indicators in the G (governance) domain were the items derived from the initial survey. A total of 12 measurement indicators and 6 detailed indicators, respectively, were developed (3 domains, 16 detailed indicators, and 38 measurement indicators). When the average value is five or more, the derived items are kept, and when it is five or less, they are dropped.

First, in the E (environmental) domain, the presence of organic food menus (average value 4.33, CVR value -0.33), the automatic lighting control system (average value 4.25, CVR value -0.33), and the presence/absence of vegan rooms (average value 4.25, CVR value -0.33) from the eco-friendly food and beverage index and the eco-friendly guest room index, respectively, were removed. The use of fairtrade products (average value 4.67, CVR value 0.17) item of the fairtrade indicator was eliminated for the S (social) domain, while all items were kept in the G (governance) area.

The panel members agree on many of the things in the environment (E) domain that should be eliminated. ESG management has recently grown popular in the hotel and resort business. It appears that eco-friendly dining options and lodging options are frequently promoted in marketing materials. The real effect is therefore predicted to be unlikely to have a big impact. However, it was argued that these things might become significant indicators if government support and ESG management are expanded. It was deemed more

reasonable to award extra benefits, such as government support, depending on whether fairtrade coffee was used, in line with how the additional points are given when evaluating the hotels for the rating certification, rather than stipulating the fairtrade item as an item to be removed from the social domain.

There were also suggested additions. First, it is advised to encourage the use of public transportation and to create a practical system by incorporating eco-friendly mobility indicators. Utilizing eco-friendly items was also advised by including environmental labeling indicators. In the social domain, the importance of gender equality policies and staff diversity was also noted, along with the availability of employee health programs and the segmenting of empowerment-related items (job training, job authority manual system) for the emotional labor index. Additionally, local community indicators were covered. The provisions, such as the mandatory employment system for local people and the implementation of the system for preferential use of local products, were introduced since the hotel sector has a significant impact on the local community where each hotel is operational. The extent to which executives and workers participate in decision making and whether or not opinions are solicited when decisions by the board of directors and management are required were the final topics considered in the governance domain.

4.2. The Selection of the Final Indicators through the Second Delphi Survey

The scales were finalized through the second Delphi survey. The validity and reliability of every item improved during the first survey were also confirmed. Data were gathered from 1 June to 30 June 2022, for one month, and the questionnaire was made up of closed questions (Likert 7-point scale). The questionnaire was answered by the 12 participants in the initial Delphi poll. Table 10 displays the findings of the second Delphi survey.

Table 10. The results of the second Delphi survey.

Detailed Index	Measuring Indicator	Mean	SD	CVR	Agreement	Convergence	Result
Objectives	Setting environmental management goals and plans	6.00	0.603	1.00	1.000	0.00	Approved
Eco-friendly food and beverage	Eco-friendly ingredient use	5.83	0.389	1.00	1.000	0.00	Approved
	Amount of food waste	6.08	0.515	1.00	1.000	0.00	Approved
	Disposable product use	6.17	0.577	1.00	0.875	0.38	Approved
Eco-friendly transportation	Activation of public transportation, the establishment of convenience systems	5.92	0.515	1.00	1.000	0.00	Approved
Eco-friendly guest room	Eco-friendly product use	6.00	0.603	1.00	1.000	0.00	Approved
Information disclosure	Greenhouse gas emission	6.00	0.739	1.00	0.750	0.75	Approved
	Energy usage	6.25	0.622	1.00	0.833	0.50	Approved
	Water usage	6.17	0.718	1.00	0.833	0.50	Approved
	Waste disposal	6.33	0.492	1.00	0.833	0.50	Approved
	Recycling rate	6.42	0.515	1.00	0.833	0.50	Approved
	Pollutant emission	6.17	0.577	1.00	0.875	0.38	Approved
Eco-labeling	Eco-friendly certified products and services	5.92	0.793	1.00	0.708	0.88	Approved
Objectives	Social responsibility goal setting and planning	5.92	0.289	1.00	1.000	0.00	Approved

Table 10. Cont.

Detailed Index	Measuring Indicator	Mean	SD	CVR	Agreement	Convergence	Result
Emotional labor	Emotional labor status and inspection	5.83	0.577	1.00	0.875	0.38	Approved
	Customer service manual	5.75	0.622	1.00	0.833	0.50	Approved
	Customer service training	5.67	0.651	1.00	0.833	0.50	Approved
	Health promotion program	5.83	0.577	1.00	0.875	0.38	Approved
Staff protection	Percentage of full-time employees	5.92	0.515	1.00	1.000	0.00	Approved
	Job rotation	5.92	0.515	1.00	1.000	0.00	Approved
	Empowerment	6.00	0.603	1.00	1.000	0.00	Approved
	Employee welfare system	5.83	0.718	1.00	0.833	0.50	Approved
Industrial safety	Occupational safety and health system	5.83	0.577	1.00	0.875	0.38	Approved
	Public disclosure of industrial accident rate	5.67	0.651	1.00	0.833	0.50	Approved
Human rights policy	Diversity and gender equality	5.83	0.718	1.00	0.833	0.50	Approved
Partner company	Growing together	6.25	0.622	1.00	0.833	0.50	Approved
Social contribution	Employment quota for local residents	6.00	0.603	1.00	1.000	0.00	Approved
	Preferential use of local products	6.08	0.669	1.00	0.875	0.38	Approved
Board composition	Board members	6.00	0.603	1.00	1.000	0.00	Approved
	Separation of the CEO and Chairman of the Board of Directors	5.83	0.577	1.00	0.875	0.38	Approved
	Gender diversity of board	6.00	0.739	1.00	0.750	0.75	Approved
Board activities	Board activity	6.00	0.603	1.00	1.000	0.00	Approved
	Expertise (hiring professional businessmen)	6.08	0.515	1.00	1.000	0.00	Approved
Shareholder rights	Noticing the convocation of the general meeting of shareholders	5.67	0.651	1.00	0.833	0.50	Approved
	Dividend policy and implementation	5.92	0.515	1.00	1.000	0.00	Approved
Transparency	Employee evaluation and compensation system	6.25	0.622	1.00	0.833	0.50	Approved
	Whistleblower system	5.75	0.452	1.00	0.875	0.38	Approved
Ethical management	Public disclosure of violations of the code of ethics	5.67	0.651	1.00	0.833	0.50	Approved
	Compliance with the code of ethics (protecting personal information, etc.)	5.83	0.718	1.00	0.833	0.50	Approved
Audit committee	Establishing an internal audit department, audit expertise	5.83	0.577	1.00	0.875	0.38	Approved
Involvement in decision making	The participation rate of employees, hearing employees' opinion	5.83	0.718	1.00	0.833	0.50	Approved

No. of the panel members: 12 persons
 CVR: 0.56
 Kendall's $W = 0.309$ ($p = 0.000$ ***)

- 1: Items are removed when CVR is less than 0.56
- 2: Items are removed when a mean score is less than 5.0
- 3: However, the items of 1 and 2 phases remain when the experts decided to do so

Note: *** means $p < 0.001$.

The mean score and CVR values were also used in the second survey to verify the content validity. If the mean score and CVR values were less than 5 and 0.56, respectively, the items were eliminated. By meeting the standard values for all seven indicators in the environment domain (average value: 5.90), all five indicators in the social domain

(average value: 5.87), and all seven indicators in the governance domain, content validity was proven. Additionally, a similar K-sample non-parametric test was used to confirm the panel's response agreement, and Kendall's W index was correctly calculated as being 0.309 (significance probability = 0.000) [55]. In other words, it is clear that all of the second survey's questions had their validity guaranteed, and all of the index items' expert panel assessments were in agreement. As a result, the ESG evaluation index for the hotel industry was constructed using 3 domains, 20 indicators, and 41 items.

5. Conclusions

The tourism sector understands the necessity for ESG management for sustainable tourism, following the global trend in ESG management. The evaluation metrics being used to promote ESG management, however, are best suited for general enterprises, and there is a limit to how well they can capture the distinctive features of the hotel industry. As a result, this study attempted to create evaluation metrics appropriate for the hotel industry. In order to achieve this, 12 hotel industry specialists were chosen, and the final scale was verified through the creation and improvement of measurement items utilizing the Delphi survey. The following are the steps for finalizing the evaluation indicators: First, the first measurement items were created and verified in the first Delphi survey, with some questions being eliminated and modified. Second, the index items were finished by confirming the consistency and validity of the content using the second Delphi survey.

The finished scale has three domains, twenty indicators, and forty-one items. The following are the primary evaluation criteria for each index. First, in the environmental domain (E), the objective index is determined by assessing the annual plans, business management goal setting for sustainability, and the rate of plan execution. The primary indicators will be statistical data and improvement rates for pollution emissions, etc. The reduction in pollutants from food and beverage facilities and guest rooms will be assessed in terms of the eco-friendly food and beverage and guest rooms index. The creation of a convenient system for users of public transportation that results in public transportation activation is evaluated by the eco-friendly traffic index. The corporation's responsibility to disclose information on the energy and waste that a company actually consumes is included in the information disclosure index. The size of the hotel is used to calculate the information disclosure index criteria. The environmental labeling index rates the certification process for the usage of environmentally friendly products as well as use rates for environmentally friendly products.

Second, in the social domain (S), the objectives index assesses a company's plans for setting and achieving goals, while the emotional labor index examines the company's efforts to ascertain the true state of emotional labor and improvement plans, customer service manuals and staff training programs, and health improvement initiatives to reduce employees' emotional labor stress. The staff protection index assesses whether job rotation and empowerment are effectively applied as well as whether the ratio of regular employees is reported. Additionally, personnel diversity and gender equality are evaluated by the human rights policy index. The local community index checks whether the mandated employment system for local inhabitants and the procedures for preferential use of local goods are implemented, while the partner company index assesses how diligently a company attempts to create win-win circumstances.

Lastly, seven indexes make up the governance domain (G): the makeup of the board, board activities, shareholder rights, transparency, ethical management, audit committee, and decision-making involvement. According to whether the BOD is well-formed and whether its operations are clear, the makeup of the BOD and its actions are assessed. The transparency index is intended to assess how transparently a company's management practices are carried out. The audit committee's expertise, among other things, determines the audit committee index. The notification of Code of Ethics infractions, adherence to the Code of Ethics, and the safeguarding of personal information are all included in the ethical management index. In addition, the shareholder rights index covers whether reasonable

shareholder rights are guaranteed, while the decision-making participation index is related to the ratio of employees' participation in the decision-making process and whether their opinions are taken into account.

The objective of this study is to create an evaluation index that captures the distinctive features of the hotel industry. The following ideas are recommended based on the findings of this study. First, while indicators for the hotel industry's characteristics, such as eco-friendly food and drink, transportation, and guest rooms, have been produced, other indicators, including vegan guest rooms and an organic food menu, have been left out. To use them as a gauge for assessing an accommodation's ESG management would be premature for now as ESG management may not be widely practiced in the hotel industry. Therefore, the hotel industry should do more to raise awareness of ESG management, and the government would also need to promote and assist ESG management in the hotel industry. Second, the inclusion of employee protection, local community involvement, and emotional labor as evaluation indexes for the social domain demonstrates the importance of such indexes in the hotel sector. Third, employees' input into the decision-making process and adherence to moral norms (personal information protection) are added to the governance domain (G). This shows that management has a responsibility to solicit opinions and feedback from front-line staff and that stringent privacy protection laws are required.

The indicators created in this study were expanded upon in comparison to the WTTC and K-ESG guidelines to include things such as environmentally friendly food and beverage, environmentally friendly transportation, environmental labeling, and emotional labor. It can be claimed that these indicators represent the features of the hotel industry. A system that can handle the emotional work of employees is more crucial than anything else, especially given the wide variety of job types in the hotel industry that require emotional labor. Indicators for the local community's contribution have also been added, and these indicators, such as employment quota for local residents and preferential use of local products, will eventually lead to the co-prosperity of the hotel industry and the local community. Although this study is one of the few to have created industry-specific ESG evaluation indicators, it is not without limitations. This study's recommendations for ESG evaluation guidelines for the hotel industry are based on the results of the Delphi survey. Because of the nature of the Delphi survey, only a few specialists' perspectives were taken into consideration. In future studies, it is suggested to broaden the sample from the perspectives of hotel industry personnel and patrons to gather views on the pertinent indicators. Additionally, it appears essential to broaden the research's focus to include the tourism industry as a whole. Although data were gathered in South Korea for the ESG evaluation index, it does not seem to include any elements that expressly take cultural differences into account. However, future research needs to confirm the validity and reliability of the ESG assessment indicators by gathering the opinions of experts, customers, and hotel personnel from different countries in order to determine whether the ESG evaluation indicators produced in this study can be used globally.

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