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COMPARATIVE ANALYSIS OF SMES ACCOMMODATION NEEDS AND ISO 21401 REQUIREMENTS

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1 INTRODUCTION

In the context of the growing need for sustainability within the tourism sector, small and medium-sized accommodation facilities face specific challenges in adopting sustainable management practices. As outlined in the *Consultation report of SMEs accommodation needs and barriers to sustainable practices* (Deliverable 2.1.1), the main critical issues concern the high initial cost of investment, the complexity of regulations in force, the lack of specialised skills and the insufficiency of institutional support. Concurrently, several crucial needs emerge to facilitate the transition to sustainability, including access to targeted economic resources, the availability of innovative technologies, and the simplification of bureaucratic processes.

To guide accommodation establishments towards the adoption of sustainable management models, ISO 21401:2018 is a pivotal tool. It provides a structured framework that addresses the three pillars of sustainability (environmental, social, and economic) and offers practical guidance on integrating these dimensions into business operations. In this perspective, the *Consultation report for the implementation of ISO 21401:2018* (Deliverable 2.2.1) mapped this standard in detail and defined a set of activities to fulfil its environmental, economic, and social requirements. This enables a clearer comprehension of the actions to be performed for the implementation of a sustainable management system in the tourism industry.

In light of these two preliminary analyses, this document aims to conduct a comparative analysis between the results of the mapping of the specific needs and barriers of SMEs in the hospitality sector (Deliverable 2.1.1) and the requirements of the ISO 21401 standard (Deliverable 2.2.1). Specifically, the analysis identifies similarities and differences between the needs expressed by accommodation facilities and the requirements of the standard. Furthermore, it highlights the difficulties encountered in adopting sustainable practices and the need for support to improve environmental, social, and economic sustainability.

The comparative approach facilitates the understanding of which aspects of the ISO 21401 standard are most challenging for accommodation facilities and which specific needs have emerged from their operational experience. The overarching objective is to furnish a valuable knowledge base to facilitate the development of strategies that support and implement the standard, thereby assisting SMEs in their pursuit of sustainability.

This comparative analysis will provide the basis for creating a sustainability protocol that successfully aligns the needs of small and medium-sized accommodation facilities with the requirements of the ISO 21401 standard, addressing the obstacles to sustainable business management.



2 COMPARISON OF ENVIRONMENTAL REQUIREMENTS AND EMERGING BARRIERS AND NEEDS

The analysis of the environmental requirements (see Table 1) shows that tourist accommodation facilities face significant difficulties in adopting sustainable practices, mainly due to high costs and lack of institutional support. For example, for requirement A.1 (*General*), there is a need for incentives and policies that encourage the implementation of low environmental impact practices and training programmes to improve awareness and application of such practices.

For requirement A.2 (*Preparation and response to environmental emergencies*), there is a clear difficulty in establishing appropriate procedures due to a lack of technical expertise. It is, therefore, necessary to provide specific training in the management of environmental risks and the definition of effective procedures.

Another challenge concerns sustainable building materials (A.4 *Architecture and local construction impact*), where the high cost of environmentally friendly materials is a barrier for many structures. However, no specific needs are identified in this area, suggesting that facilities may not be fully aware of the alternatives available or may not consider their implementation a priority.

In the case of requirement A.6.3 *Emissions and noise reduction* (part of requirement A.6 *Solid waste, effluents and emissions*), the high cost of efficient technologies is a significant barrier, highlighting the need for incentives and policies to help facilities adopt energy-saving optimisation tools.

As for energy (A.7 *Energy efficiency*) and water management (A.8 *Conservation and management of water usage*), there are significant barriers related to the initial investment costs of installing efficient technologies. Financial support, incentives, and monitoring tools are clearly needed to improve resource management. For example, the lack of tools for measuring energy and water consumption highlights the need for data analysis tools and specific training. Moreover, with regard to requirement A.7.2 *Monitor and record energy consumption* (part of A.7 *Energy efficiency*), there is an evident requirement for specialised training in the utilisation of energy monitoring and analysis tools, as a deficiency in technical capabilities constitutes an impediment.

**Table 1. Environmental requirements and related barriers and needs in small and medium-sized accommodation facilities**

General Requirement	Specific Requirement	Barriers	Needs
A.1 General	The organization must adopt sustainable practices to minimize negative environmental impacts and maximize positive ones	Difficulties in applying sustainable environmental practices, especially the more wasteful ones.	<ul style="list-style-type: none"> • Need for policies and incentives to facilitate the adoption of sustainable environmental practices, especially those requiring large investments. • Training programmes to increase knowledge about properly implementing and monitoring sustainable practices.
A.2 Preparation and response to environmental emergencies	A.2.1 The organization must establish and maintain procedures to identify potential environmental risks and mitigate impacts.	Lack of technical expertise to define and update appropriate procedures.	Need for specific courses on environmental risk management and related procedures.
	A.2.2 Periodically analyze and review procedures for preparing for and responding to emergencies.		
A.3 Natural areas, biodiversity, flora and fauna	A.3.1 Preserve the organization's own natural areas and support regional conservation efforts.	No specific barriers emerged	No specific needs emerged



	A.3.2 Promote actions to protect wildlife, prevent harmful practices, and promote biodiversity education for guests.	No specific barriers emerged	No specific needs emerged
A.4 Architecture and local construction impact	A.4.7 Ensure that architectural designs are harmonized with the surrounding environment to minimize their impact during construction and operation.	No specific barriers emerged	No specific needs emerged
	A.4.2 Detail specific actions to reduce environmental disruption caused by construction activities, including landscape alteration, vegetation removal, and waste management.	High costs for sustainable materials and design.	No specific needs emerged
	A.4.3 Promote actions to rehabilitate and restore degraded areas that are not in use by the accommodation establishment.	No specific barriers emerged	No specific needs emerged
	A.4.4 Use locally sourced, traditional and sustainable construction materials, avoiding those with significant environmental impact.	Sustainable materials can be expensive.	No specific needs emerged



	A.4.5 Promote design choices that preserve and align with the natural and cultural characteristics of the area, maintaining visual and ecological harmony.	No specific barriers emerged	No specific needs emerged
A.5 Landscaping	A.5.7 Plan and manage the landscape to minimize environmental impact	No specific barriers emerged	No specific needs emerged
	A.5.2 Provide guests with information about the main features of the landscape	No specific barriers emerged	No specific needs emerged
A.6 Solid waste, effluents and emissions	A.6.7 Adopt practices for waste reduction, reuse, and recycling, including planning specific goals and managing contaminated waste	No specific barriers emerged	No specific needs emerged
	A.6.2 Devise measures to reduce the environmental and health impacts of wastewater, including treatment systems, contingency plans, and appropriate disposal methods	No specific barriers emerged	No specific needs emerged
	A.6.3 Highlights actions to minimize the	High costs related to the installation of energy-efficient	Need for institutional support (incentives/policies) for



	generation of noise and emissions of gases, light, ozone, and odors, ensuring comfort for guests, the local community, and the natural environment	equipment/technology, resulting in reduced emissions.	the installation of tools to optimise energy savings.
A.7 Energy efficiency	A.7.1 Implement measures to minimize energy consumption, especially from non-renewable sources	High initial costs for the installation of systems/technologies to reduce one's own energy consumption, even for investments with long-term benefits.	Need for institutional support (incentives/policies) for the installation of tools to optimise energy savings.
	A.7.2 Monitor and record energy consumption	<ul style="list-style-type: none"> • Lack of instruments to measure energy consumption. • Lack of technical skills to monitor energy consumption. 	<ul style="list-style-type: none"> • Need for energy data analysis tools. • Need for training in the use of tools for monitoring energy consumption.
	A.7.3 Set energy consumption objectives based on historical and regional benchmarks	Lack of technical expertise in energy saving.	Need for energy management training.
	A.7.4 Use renewable energy sources where possible	High initial investments for the installation of energy systems with reduced environmental impact (e.g. solar panels).	Need for institutional support (incentives/policies) for the installation of tools to optimise energy savings.
	A.7.5 Use architectural techniques to maximize energy efficiency	No specific barriers emerged	No specific needs emerged
	A.7.6 Reduce energy consumption in transport operations	No specific barriers emerged	No specific needs emerged
	A.7.7 Conduct energy-saving	No specific barriers emerged	No specific needs emerged



	campaigns for guests and employees		
A.8 Conservation and management of water usage	A.8.7 Monitor and record water consumption	<ul style="list-style-type: none"> • Lack of instruments to measure water consumption. • Lack of technical expertise to monitor water consumption. 	<ul style="list-style-type: none"> • Need for water data analysis tools. • Need for training in the use of water consumption monitoring tools.
	A.8.2 Set water consumption objectives based on historical and regional benchmarks	Lack of technical expertise in water saving.	Need for water management training.
	A.8.3 Implement measures to minimize water consumption and ensure availability	High initial costs for the installation of water reduction systems.	Need for institutional support (incentives/policies) for the installation of tools to optimise water consumption.
	A.8.4 Maintain inspection and maintenance programs to minimize leaks	No specific barriers emerged	No specific needs emerged
	A.8.5 Ensure water quality and safety for guests and operations	No specific barriers emerged	No specific needs emerged
	A.8.6 Adopt a circular economy model for water management	High initial investments for the installation of advanced technologies.	Need for support in the implementation of advanced technologies that promote the recovery and reuse of natural resources.
	A.8.7 Conduct water conservation campaigns for guests and employees	No specific barriers emerged	No specific needs emerged
A.9 Hazardous substances management	Manage the storage, use, and disposal of hazardous substances	No specific barriers emerged	No specific needs emerged



3 COMPARISON OF SOCIAL REQUIREMENTS AND EMERGING BARRIERS AND NEEDS

The examination of the social requirements (see Table 2) reveals challenges that are primarily related to the integration of the tourism sector with local communities. For instance, requirement B.1 (*General*) highlights difficulties in the protection of cultural authenticity and cooperation with cultural institutions. There is a clear need for practical guidelines to enhance cultural heritage, as well as the need to create spaces for dialogue with the local community.

In the context of local community participation (B.2 *Local communities*), challenges emerge in the collaboration between accommodation and community entities, underscoring the necessity for mechanisms to enhance communication and institutional backing for collaborative initiatives. Additionally, the management of local community satisfaction and complaints is hindered by the absence of clear indicators to gauge the efficacy of social actions. Concerning labour conditions (B.3 *Work and income* and B.4 *Work conditions*), issues arise from the tourism sector's perceived lack of appeal due to seasonality and uncompetitive wages. The gender pay gap is a significant barrier, suggesting the need for pay equity policies and career opportunities for women. Finally, the lack of knowledge on how to minimise the negative impacts of tourism on local culture (B.5 *Cultural aspects*) is a major critical issue. Hence, there is a need for specific training to ensure more responsible and sustainable tourism, both for accommodation facilities and staff.

Another salient issue pertains to requirement B.6.3 *The organization shall support educational action for its employees and the local community, including environmental education* (part of B.6 *Health and education*), where a paucity of knowledge regarding sustainability practices and the opportunities offered by responsible tourism is evident. To address this, it is imperative to devise training courses to enhance awareness and skills on these issues among employees and local communities.

**Table 2. Social requirements and related barriers and needs in small and medium-sized accommodation facilities**

General Requirement	Specific Requirement	Barriers	Needs
B.1 General	The organisation's operations and practices must recognise, promote and respect regional cultural heritage, traditional and non-predatory cultural values, contributing to the social and economic development of workers and communities involved in the production chain.	<ul style="list-style-type: none"> Difficulties in protecting and enhancing cultural heritage while maintaining local authenticity. Lack of cooperation with cultural institutions. Difficulties in managing tourist flows. 	<ul style="list-style-type: none"> Practical guidelines for the valorisation of cultural heritage. Spaces for dialogue and collaboration with the local community. Develop joint initiatives with local communities. Need for institutional support for the redistribution of tourist flows.
B.2 Local communities	<i>B.2.1</i> The organisation must develop or participate in voluntary actions or initiatives promoted by communities and governmental and non-governmental organisations, with the aim of contributing to the development of local communities.	<ul style="list-style-type: none"> Difficulties in cooperating with the local community. Lack of structured initiatives to promote cooperation with the local community. 	Creation of initiatives to foster dialogue and collaboration with local communities.
	<i>B.2.2</i> The organisation must allow employees to participate in community activities and consider this participation in their evaluation.	No specific barriers emerged	No specific needs emerged



	B.2.3 The organisation must interact with the local community, create a communication channel and keep track of communications (complaints, suggestions, related actions).	Poor communication between accommodation facilities and the local community.	<ul style="list-style-type: none"> • Need for tools to facilitate dialogue and relationship management with the local community. • Need for support from local institutions to promote initiatives that foster dialogue between accommodation facilities and local communities.
	B.2.4 The organisation should establish and maintain procedures to assess levels of satisfaction and complaints from local communities.	No specific barriers emerged	No specific needs emerged
	B.2.5 The organisation must establish and implement procedures to evaluate the effectiveness of its social actions.	Lack of clear indicators for measuring social sustainability.	Need for monitoring and self-assessment tools for social actions.
	B.2.6 The organisation must participate in social and environmental programmes with local communities, including environmental education, holistic health and quality of life development.	Poor cooperation with the local community.	Need for initiatives to increase dialogue and collaboration with the local community.



	<p>B.2.7 The organisation must plan and implement preventive measures to address negative impacts such as sex tourism and sexual exploitation of children, following the <i>Code of Conduct for the Protection of Children from Sexual Exploitation in Tourism</i> and related international references.</p>	<p>No specific barriers emerged</p>	<p>No specific needs emerged</p>
<p>B.3 Work and income</p>	<p>B.3.2 The organisation is committed to employing workers from local or regional communities, promoting vocational training to facilitate their employment either directly or through regional production chains. In addition, it encourages the involvement of local people in the management of operations and adopts a fair remuneration policy that does not discriminate on the basis of gender, age, disability or family status.</p>	<ul style="list-style-type: none"> • Difficulties in finding personnel due to the seasonality of the sector and the lack of competitive wages. • Existence of a wage gap between men and women (e.g. in culinary or managerial roles). 	<ul style="list-style-type: none"> • Need for targeted strategies to make the sector more attractive and competitive (e.g. more stable contracts, targeted recruitment campaigns). • Need for specific measures to reduce gender inequalities.



	<i>B.3.3</i> The organisation supports the vocational training of local people to develop complementary services and activities, promotes the use of local products and services among guests, and encourages handicrafts and typical products, enhancing the interaction between communities and visitors to stimulate local economic development.	No specific barriers emerged	No specific needs emerged
B.4 Work conditions	<i>B.4.1</i> The organisation must ensure that wages respect at least the minimum wage for the category.	No specific barriers emerged.	No specific needs emerged.
	<i>B.4.2</i> The organisation must ensure that employee facilities meet minimum conditions of hygiene, safety and comfort.	No specific barriers emerged.	No specific needs emerged.
	<i>B.4.3</i> The organisation must ensure that the composition of wages and benefits is detailed, transparent and permanent for its employees.	No specific barriers emerged.	No specific needs emerged.
	<i>B.4.4</i> The organisation	No specific barriers emerged.	No specific needs emerged.



	must ensure that internships or apprenticeships are not misused to avoid obligations to employees.		
	<i>B.4.5</i> The organisation must develop actions to promote ethnic, social and gender equity and prevent child labour.	Gender inequality in salaries and career opportunities, especially in managerial and culinary roles.	Need for pay equity policies and career opportunities for women.
B.5 Cultural aspects	<i>B.5.7</i> The organisation must plan and disseminate initiatives to promote knowledge, preservation and respect for local culture.	Difficulty in balancing tourist attractions with the preservation of local authenticity.	Development of practical guidelines to protect and enhance cultural heritage.
	<i>B.5.2</i> The organisation must plan and implement measures to avoid negative impacts of its activities on the local culture.	Lack of knowledge to define measures to avoid negative impacts on local culture.	Training to reduce the negative impacts of tourism on local culture.
B.6 Health and education	<i>B.6.1</i> The organisation must support local community health programmes.	No specific barriers emerged.	No specific needs emerged.
	<i>B.6.2</i> The organisation must implement health programmes for its employees and their families.	No specific barriers emerged.	No specific needs emerged.
	<i>B.6.3</i> The organization shall support educational action for its	<ul style="list-style-type: none"> Lack of familiarity with sustainability practices. 	Development of training courses to raise awareness/skills on sustainability.



	employees and the local community, including environmental education.	<ul style="list-style-type: none"> Difficulties in understanding the benefits associated with responsible tourism practices. 	
B.7 Native population	<i>B.7.1</i> The organisation must plan and implement measures to ensure respect for the customs, rights and traditions of the indigenous population, promoting their effective participation in management processes.	No specific barriers emerged	No specific needs emerged
	<i>B.7.2</i> Organisations located in indigenous territories or their zones of influence must consider and involve indigenous peoples and communities in their policies and programmes.	No specific barriers emerged	No specific needs emerged



4 COMPARISON OF ECONOMIC REQUIREMENTS AND EMERGING BARRIERS AND NEEDS

From an economic perspective (see Table 3), one of the main obstacles concerns planning for economic sustainability (C.1 *Economic viability of the organization*). The lack of tools to assess long-term economic sustainability and the difficulty of monitoring the effectiveness of adopted strategies indicate an urgent need for financial analysis tools and support for strategic planning.

Another critical issue concerns requirement C.2.9 *Products, services and supplies from local communities must be identified and selected* (part of C.2 *Quality and guest satisfaction*), where dependence on international suppliers hinders the economic development of local communities. Strengthening collaboration with local suppliers is paramount in promoting sustainable practices and reducing reliance on external actors. Difficulty in establishing partnerships with local suppliers often stems from a lack of effective communication and collaboration tools, thus necessitating institutional support for the creation of stronger business networks.

The challenge of accessing tools to evaluate the economic impact of sustainable activities remains a significant obstacle. Consequently, the implementation of analytical methodologies that empower facilities to monitor the economic advantages of adopting sustainable practices is imperative. Such tools could include financial management software and specific training for staff responsible for economic planning.

**Table 3. Economic requirements and related barriers and needs in small and medium-sized accommodation facilities**

General Requirement	Specific Requirement	Barriers	Needs
C.7 Economic viability of the organization	C.7.1 The organisation must plan and implement its activities and services considering economic sustainability in the short, medium and long term.	Lack of analysis and tools to assess long-term economic returns.	Need for tools to monitor and evaluate long-term economic sustainability.
	C.7.2 The organisation must have a business plan, even a simple one, updated when necessary, that demonstrates its economic sustainability. This plan must include an analysis of the market segment to be reached, product conceptualisation, pricing and marketing policies, marketing strategies, necessary investments, cost structure, evaluation of economic and financial sustainability, and a risk analysis.	No specific barriers emerged.	No specific needs emerged.
	C.7.3 The organisation must maintain records that demonstrate the economic sustainability of its activities.	Lack of indicators to report on the economic sustainability of activities.	Need for access to tools to monitor and evaluate the economic sustainability of activities.
	C.7.4 When implementing new accommodation, the organisation should conduct	No specific barriers emerged.	No specific needs emerged.



	consultations with the local community to assess the social impacts and benefits in terms of jobs and income.		
C.2 Quality and guest satisfaction	C.2.1 The organisation must plan and implement products and services that take into account the profile and expectations of guests, prioritising social traditions and local hospitality.	No specific barriers emerged.	No specific needs emerged.
	C.2.2 The organisation must establish and maintain a procedure to identify guests' expectations of its products and services.	No specific barriers emerged.	No specific needs emerged.
	C.2.3 Quality requirements for products and services must be established and their compliance monitored.	No specific barriers emerged.	No specific needs emerged.
	C.2.4 The organisation must maintain a documented description of the products and services, specifying their relevance to sustainability, how they meet guests' expectations and the experience they intend to offer.	No specific barriers emerged.	No specific needs emerged.
	C.2.5 The organisation must: i) establish a publicly accessible procedure for	No specific barriers emerged.	No specific needs emerged.



	measuring guest satisfaction, including the handling of comments, suggestions and complaints; ii) respond consistently to complaints and suggestions; and iii) maintain records of analysis of guest satisfaction, complaints and suggestions, and corrective action taken.		
	C.2.6 Information on products and services offered must be accessible and reliable.	No specific barriers emerged.	No specific needs emerged.
	C.2.7 The organisation must establish a procedure for selecting and qualifying suppliers that takes sustainability requirements into account.	No specific barriers emerged.	No specific needs emerged.
	C.2.8 The organisation should prefer suppliers that adopt sustainable practices and implement development programmes to encourage such practices.	No specific barriers emerged.	No specific needs emerged.
	C.2.9 Products, services and supplies from local communities must be identified and selected.	<ul style="list-style-type: none"> • Lack of partnership with local suppliers. • Dependence on international suppliers and large 	Strengthening local collaboration networks.



		external operators.	
	C.2.10 Catering services must: i) adopt food safety practices; ii) preferably use fresh and, where possible, organic produce; and iii) offer food and drink from regional cuisine, taking into account the seasonal availability of ingredients.	No specific barriers emerged.	No specific needs emerged.
C.3 Health and safety of guests and workers	C.3.1 The organisation must establish and maintain procedures for the continuous identification and assessment of risks and for the implementation of the necessary control measures, taking into account routine and non-routine activities, the activities of all persons having access to the facility, facilities and activities provided by the organisation or third parties, and responses to emergencies and accidents.	No specific barriers emerged.	No specific needs emerged.
	C.3.2 The results of the assessments must be taken into account when setting sustainability targets.	No specific barriers emerged.	No specific needs emerged.
	C.3.3 The organisation's methodology for risk identification	No specific barriers emerged.	No specific needs emerged.



	and assessment must be proactive and ensure the classification of risks, identifying those to be eliminated or controlled. It must be consistent with operational experience, provide input for operational controls and training needs, and monitor the effectiveness of implemented actions.		
	C.3.4 The organisation must support programmes to promote the safety and security of tourists.	No specific barriers emerged.	No specific needs emerged.
	C.3.5 Information must be provided on hazards during field activities and how to prevent them.	No specific barriers emerged.	No specific needs emerged.



5 CONCLUSIONS

The comparative analysis carried out demonstrates that the requirements of the ISO 21401 standard present several implementation difficulties for accommodation facilities, primarily due to economic, institutional, and technical knowledge barriers.

Environmental management is one of the most complex challenges, with high costs associated with sustainable practices and a lack of tools to monitor energy and water consumption. This suggests a strong need for incentives and support policies to encourage the adoption of efficient technological solutions.

On the social side, the main barriers relate to the difficulty of interacting with local communities and the lack of strategies to ensure a more equitable redistribution of the benefits of tourism. Emerging needs include the creation of tools for dialogue with the community, as well as training and awareness-raising on sustainability issues for staff.

Economic dependence on international suppliers hinders the creation of sustainable local economies, highlighting the need to strengthen local supply networks and develop tools to assess the economic sustainability of activities.

This comparative analysis underscores the necessity for an integrated and collaborative approach between institutions, accommodation facilities, and local communities to encourage the adoption of ISO 21401 requirements.

The implementation of support strategies, economic incentives, and training constitutes a pivotal step in enhancing the sustainability of the tourism sector and ensuring the successful implementation of international standards in hospitality SMEs.