Post-Pandemic Resilience: Assessing the Role of Corporate Social Responsibility Practices in the Hotel Sector in Fulfilling Sustainable Development Goals

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ABSTRACT

This study explored the sustainable development goals (SDGs) initiatives of eight international hotels in Penang, Malaysia. The objective was to show how the hoteliers have adapted and refocused their corporate social responsibility (CSR) efforts in response to the unique challenges posed by the COVID-19 pandemic and how those measures affect SDGs fulfillment. The study looked at a current phenomenon considered multi-items as data sources collection including press releases, annual reports, magazines, and newsletters which were culled from their respective websites on the internet. The findings of this exploratory and descriptive analysis revealed that the hotel sector exhibited a commitment to the SDGs, but with varying approaches. The hotels under study contributed to all three key areas of sustainability (economic, social, and environmental) and thus covered most of the SDGs. The eight hotels profiled were actively involved in both responsible and sustainable behavior to help lessen their impact on the environment. The findings may be helpful for the hotels who are on the fence about putting the SDGs into action.

Keywords: Post-pandemic, Corporate Social Responsibility, Hotel, Sustainable Development Goals

INTRODUCTION

Tourism and hospitality have taken the biggest hits from the sudden global spread of the coronavirus infection (COVID-19). During those crises, tourism was frequently accused of being unsustainable (Siakwah et al., 2020; Bostan et al., 2024). As a result of the nations' lengthy travel restrictions and Movement Control Orders (MCOs), a staggering 100 million jobs have been impacted in the tourism and hospitality industry alone, with an additional 197 million at risk (Khan & Hashim, 2020). The country's tourism and hospitality industry has lost an estimated RM 3.37 billion during the first two months of the MCO period (Karim et al., 2020). The current state of the hotel industry is extremely precarious, with 35% of establishments being forced to temporarily shut down. The Malaysian Association of Hotels has projected that the tourism industry experienced a 60% decline in 2020, with 15% of hotel operators failing to endure and ceasing operations entirely (Deraman et al., 2021). Particularly, in an effort to integrate its operations with the Sustainable Development Goals (SDGs) agenda, the hospitality industry is also beset by a number of sustainability challenges that must be resolved. These challenges include inadequate wages and working conditions, high employee turnover, and a lack of transparency regarding gender equity matters.

Experts in tourism and hospitality, such as Galvani et al. (2020), pointed out that epidemiologists have long predicted the impending occurrence of such a pandemic to which its arrival has altered the tourist industry in pursuit of greater worldwide sustainability. As a result of the pandemic's "new normal" on a worldwide scale, the hotel industry has to change its direction. Several researchers have coined a critical shift, sometimes referred to as the "new normal," which has brought to light the underlying tension and crisis inherent in pre-pandemic tourism practices concerning issues of equality and sustainability (Alam et al., 2021). Given the fact that the epidemic has already changed the priorities of many people around the world, resilience and implementation of transformative activities are needed for the sake of the sustainability and uninterrupted functioning of many systems. This recognition highlights the industry's substantial involvement in furthering the Sustainable Development Goals (SDGs). Mabibibi et al. (2021) provide support for this notion, arguing that tourism has the capacity to contribute to all 17 SDGs and their associated 169 objectives directly and indirectly. The

SDGs, which were universally agreed by United Nations Member States in 2015, encompass a comprehensive program aiming at eliminating poverty, safeguarding the environment, and promoting global peace and prosperity by 2030 (International Organization for Standardization (ISO), 2018a).

Surprisingly, research on hospitality industry and the 2030 SDGs is further motivated by the fact that the discussion on the SDGs has predominantly focused on developed countries, while giving relatively little consideration to non-Western societies such as Malaysia. It is vital for less developed countries like Malaysia to bridge the gap with larger and more powerful economic regions in order to successfully create and execute global development strategies. Penang, located on the northwest coast of Peninsular Malaysia, is regarded as a prominent area for which hospitality and tourism lead the way in propelling regional and national growth. Therefore, relying on the areas for environmentally and socially sustainable development is still closely linked to achieving SDGs worldwide. The dependence on resources is particularly evident in three crucial areas: the physical and environmental resources that support Penang's natural and built destination infrastructures; the cultural and artistic resources that help shape and build visitor experiences; and the social and human resources that represent the creation of unique interpersonal interactions. This highlights the importance of studying how this sector contributes to the SDGs and promoting sustainable tourism as a means of regional development. Furthermore, to have a deeper understanding of the sustainable measures taken by the Penang hotel sector, the ISO 26000 Guidance for Social Responsibility functions as an analytical framework.

Some scholars even contend that little is known about how hotels in developing countries putting SDGs into action (Nwokorie & Obiora, 2018). Besides, evidence provides few insights regarding the resilient strategies for restructuring and revitalizing the tourism business in the post-pandemic era, particularly in the Malaysian setting. This arises amidst international acclaim of how successful of Malaysia in taking a unique targeted approach to control the COVID-19 outbreak (Rampal et al., 2020). Such gaps in tourism and SDGs research explain the minimal adoption of sustainability practices in the hotel sector. Now that the SDGs have been in place for less than 10 years, there have been calls to look back at what has been accomplished (Dube, 2021). This study, therefore, attempted to explore

the SDGs initiatives from eight international hotels in Penang, Malaysia by examining how they implemented the SDGs in their daily operations.

LITERATURE REVIEW

ISO 26000:2010 (E) Guidance on Social Responsibility

Ethical theories of social responsibility hold that both individuals and organizations are responsible for carrying out their social responsibilities (Arnold et al., 2019). It is believed that their actions have a beneficial influence on society as a whole. In addition to helping build a more sustainable future, hotels that adopt these goals will get positive press and appeal to travelers who priorities environmental consciousness (Jones & Comfort, 2019). Putting social and environmental responsibilities ahead of financial gains is becoming the norm for many sectors worldwide. The acceptance of shared responsibility is reflected in their strategy and decision-making, accountability and encourage thoughtful action with the goal of reaching sustainable results.

Globally recognized as a standard for social responsibility, ISO 26000 offers principles and ideas to assist businesses of all sizes in incorporating social responsibility into their routines. Approaches for prioritizing and positioning an organization that effectively interacts with stakeholders, addresses regulatory and other issues, integrates operations with responsible action and decision-making and contributes to sustainable development are outlined in the document, which consists of seven clauses, an appendix, and a bibliography. ISO 26000 is a valuable tool for businesses that want to improve their influence on society and the environment, as well as their sense of social responsibility. Harazin and Kosi (2013) stated that ISO 26000 is useful for organizations of all sizes, in both developed and developing countries, and in the public, private, and nonprofit sectors. ISO 26000 is distinct from other ISO standards due to its non-certifiable status, its focus on social responsibility, and its preference for fundamental ideas over specific regulations. It serves as a valuable instrument for organizations seeking to enhance their social responsibility practices, even in the absence of formal certification. And unlike competing standards, ISO 26000 does not advocate for a management system in order to facilitate certification or regulation.

(Yeung, 2018). The objective is to exhibit adaptability and versatility across various organizational contexts.

Seven requirements of the ISO 26000 standard are shown in the responsibility-sustainability diagram in Figure 1. The definitions, history, and concepts of social responsibility set out in Clauses 1–4 serve as the basis for Clauses 5–7. In Clause 5, two fundamental practices of social responsibility are delineated: stakeholder engagement and recognition of social responsibility. Seven fundamental aspects of social responsibility are delineated in Clause 6, while organizational practices for incorporating social responsibility are outlined in Clause 7. According to the framework, a business is more likely to implement sustainable development practices if it takes responsibility for social and environmental impacts, especially during the post-pandemic period. By adhering to principles of respect for stakeholder interests, a business organization shows that it cares about the opinions of individuals who may both affect and be affected by its actions. An organization that upholds human rights values is more inclined to consider how human resource talent and skills development might protect workers in the hospitality and tourist industries from exploitation, unfair treatment, or being treated badly (Milwood, 2020). Each of these core subjects holds significant importance, rendering ISO 26000 suitable for the study context of CSR in hospitality and tourism sector especially given that the COVID-19 pandemic has caused businesses to refocus their efforts on resilience and adaptability rather than the more traditional corporate social responsibility (CSR) initiatives they had previously prioritized.
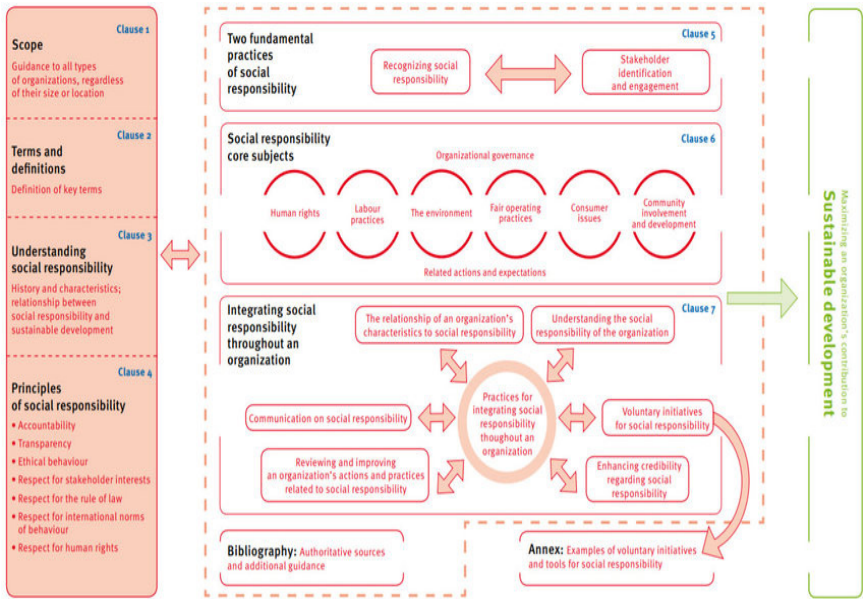
Figure 1: Schematic Overview of ISO 26000 and Sustainable Development
(Source: ISO 2018, p.6-7)

The United Nations 2030 Agenda for Sustainable Development

The SDGs, also known as the Global Goals, constitute an international appeal for action with the aim of eradicating poverty, protecting the environment, and ensuring international peace by 2030. In September 2015, the 2030 Agenda for Sustainable Development was accepted by every member state of the United Nations. The SDGs build upon the Millennium Development Goals (MDGs 2000-2015) by taking a broader, more ambitious approach to solving global problems. The crux of the 2030 Agenda consists of a set of 17 objectives aimed at promoting sustainable development, often referred to 2030 Sustainable Development Goals (SDGs). The agenda emphasizes various issues such as poverty, hunger, health, education, gender equality, and environmental degradation, among others, are interrelated and can therefore only be tackled mutually. Weiland et al. (2021) posited that the true litmus test for the success of the 2030 Agenda is putting the SDGs into action as an "indivisible whole."

According to the Organization for International Standards (ISO), an organization that acts in accordance with the useful suggestions provided in ISO 26000 would unavoidably contribute to the SDGs (International Organization for Standardization (ISO), 2018a). The decision-making processes, policies, and activities of an organization that are in accordance with these implementable concepts can provide insight into its operational and strategic planning. Although ISO 26000 was developed before the adoption of the 2030 Agenda, it offers a comprehensive set of over 450 recommendations on the core concepts and themes of social responsibility. These guidelines serve as a valuable resource for organizations seeking to align their practices with the SDGs.

Sustainability in the Tourism and Hospitality Sector of Malaysia

The global tourism sector generates a significant amount of revenue, amounting to billions of dollars. This substantial financial influx not only contributes to the financial resources of various businesses but also plays a role in promoting local and environmental sustainability (Lorde et al., 2011). The hotel industry has the potential to significantly contribute to the fulfilment of the SDGs through the adoption of sustainable practices, promotion of responsible tourism, and active involvement in community development endeavors. Thus, there is a rising concern that tourism may contribute to global warming. Researchers and politicians from all over the world have been asking the same question: how can the tourism industry play a pivotal role in achieving sustainable development, which encompasses environmental, social, and economic goals? This is true despite the fact that there is a loud minority that argue the current structure of the tourism sector fails to promote sustainability (Sharpley, 2000). According to Kaitano (2020), very little academic study has been done to educate participants in the tourism sector on how tourism may assist to accomplish the SDGs.

The widespread criticism, however, has led to a rise in case studies of the tourism industry attempts to promote sustainable and ethical tourism. Because of these staggering numbers, tourism has been singled out as a potential economic area for various programs, especially in alleviating poverty. In spite of factors such as political unrest, natural disasters, and terrorist attacks, which have the potential to impede the progress of the global

economy as a whole, the expansion of the tourism sector is outpacing that of the economy as a whole (Scheyvens & Hughes, 2021). Thus, in addition to benefiting the environment and the local community, the expansion of tourism functions as an extractive industry (Kazemian et al., 2021). Undoubtedly, a matter of utmost significance that warrants considerable attention pertains to the manner in which the hospitality industry addresses the adverse impacts it imposes on the environment, encompassing air and land quality, local cultural preservation, and the overarching issue of climate change (Schramade, 2017; Trends, 2017).

METHODOLOGY

Context

Penang is well recognized as a prominent destination for tourists, renowned for its abundant cultural legacy, delectable culinary offerings, and picturesque natural surroundings. In fact, the wide range of activities and experiences available in Penang contributes to the thriving tourist sector, resulting in a sustained need for hotel accommodations (See & Goh, 2019; Dolah et al., 2022). Being the secondary economic sector following the primary economic activity of manufacturing, hotels in Penang can boost their appeal and gain a competitive edge by tailoring their offerings to tourists' cultural, culinary adventures, and nature-centric preferences. This strategic approach not only enables hotels to attract a larger clientele but also fosters distinctive selling propositions that contribute to the overall expansion of the hotel industry on the island.

Data Collection

This study employed a qualitative methodology, specifically utilizing secondary data from eight hotels in Penang which were purposefully selected for analysis (Table 1).

Table 1: The List of Hotels and Star Rating

No.	Hotel	Star Rating
1	Rasa Sayang Resort & Spa	5
2	Hard Rock Hotel	5
3	Golden Sands Beach Resort	4
4	Hotel Jen Penang	4
5	Eastern & Oriental Hotel	5
6	Bayview Hotel Georgetown	4
7	Hotel Royal Penang	4
8	Sunway Hotel Georgetown	4

Source: Self-developed by researchers

The study looked on a current phenomenon considered multi-items as data sources collection including press release, annual report, magazines, and newsletters which were culled from their respective websites on the internet. The hotel list was compiled from the websites of the Malaysian Association of Hotels (MAH) as of September 2023, after local and budget hotels (often labelled as "others") were excluded. Kasim (2004) in her study mentioned that CSR is more prevalent among large hotel chains. Therefore, the randomly selected hotels were restricted to hotels that had a four-star rating and above.

The evaluation encompassed an examination of documents pertaining to hotel sustainability and CSR programs in order to get more comprehensive and detailed data. The sustainability report or annual report, for instance, were extensively scrutinized to identify measures used by the hotels in order to explore SDG-aligned activities throughout the period of 2020 and 2022. For the purposes of this study, a critical document analysis of the reports and other documents relating to hotel social responsibility initiatives was deemed appropriate. The analysis drew upon information and material that are officially accessible and subject to public scrutiny, ensuring its validity and accuracy. In addition, "Corporate Social Responsibility", "Sustainable Development Goals" and "Agenda 2030" were among the search phrases used to narrow the pool of materials for review.

Data Coding and Analysis

The obtained data was categorized into two coding systems: ISO and SDG. The ISO coding was based on the text's connection to the seven core subjects outlined in ISO 26000 under Clause 6, which covers organizational governance, human rights, labor practices, the environment, fair operating practices, consumer issues, and community involvement and development. The relevance of each of these fundamental areas made ISO 26000 an appropriate framework for the study of the hospitality and tourist industry in the aftermath of a pandemic. On the other hand, the SDG coding was determined by the text's alignment with one or more of the 17 SDGs, which encompassed areas such as no poverty; zero hunger; good health and wellbeing; quality education; gender equality; clean water and sanitation; affordable and clean energy; decent work and economic growth; industry innovation and infrastructure; reduce inequalities; sustainable cities and communities; responsible production and consumption; climate action; life below water; life on land; peace, justice and strong institutions; and partnerships for the goals. The coding matrix intersections between responsibility and sustainability among selected hotels were discovered by initially encoding data chunks at one or more nodes connected to the ISO topics and subsequently encoding them at a node or nodes associated with the SDGs. The coding matrix is a research method that involves systematic examination of data to identify patterns and relationships. It enables researchers to make comparisons across different nodes, qualities, or demographic categories with the research lineup of Terzis et al. (2022).

FINDINGS AND DISCUSSION

The hotel businesses in Penang have generally responded steadily to the SDGs. It appeared that they had always been a focus on sustainability issues, placing significant attention on the welfare of their human resources and the needs of local or host communities. This commitment was demonstrated through a responsive approach that aimed to effectively meet these required needs. Thus, according to the findings, it appeared that the hotel under study tackled the majority of the SDGs (Table 2). In addition, Table 3 presents the coding matrix intersections between social responsibility (represented in columns) and Sustainable Development Goals (shown in rows) employed in this study.

Table 2: Sustainable Development Goal (SDG) Actions by Hotels in Penang

Attribute	Initiatives	Actions and Projects by Hotels	SDGs
Business	Strengthening governance, fair and transparent management	• Creating local jobs, 90% of jobs are reserved for locals. • Hiring people with disabilities (example: 2% of employees must be personnel with disabilities) • Cybersecurity and privacy • Safety and security (safety amenities, buffet protocols, periodic medical checkups) • Employee recognition and awards	
Environment	Protecting global environment	• Green building standards • Recycling and waste management • Setting up Effective Microorganism Mud Balls Research and Development Center and periodic beach clean-up • Marine conservation program • Reduce use of plastic, water usage, and carbon emissions • Awareness and sensitization program on environment • Laying down roots for sustainable production and consumption through herb/organic garden farming	
Society	Supply chain management and responsible sourcing	• Working with local partners/suppliers to ensure stable food supply (for example, sustainable seafood policy)	
	Increasing product quality and safety	• Food hygiene program • Fire life safety • OHSAS (Occupational Health & Safety) 18001 compliance	
	Promoting involvement from a broad range of human resources	• Personal training and development opportunities • Promoting diversity and equity	
	Communication and disclosure policy	• Provide appropriate and accurate information with shareholders and investors.	
	Contributing to society	• Cash donations and in-kind support • Creation of funds to support communities. • Donating to fund NGO • Collaboration with locals and NGO in achieving SDGs (children education and food program)	

Source: Authors' Illustration

The purpose of this analysis was to get insights into how the hotel industry in Penang is adopting social responsibility practices to meet their

obligations in the aftermath of the epidemic. There were four SDGs that did not exhibit any shared relation, or "zero" intersections, with the concept of social responsibility. These SDGs include SDG1 (no poverty), SDG5 (gender equality), SDG9 (industry innovation and infrastructure) and SDG10 (reduced inequalities). The present analysis focused on the key conclusions derived from the intersections of non-zero coding.

Given the challenges presented by COVID-19, the sector made progress in addressing a number of global social and environmental issues. Several hotels seemed to address some issues that were critical to the tourism industry by providing much-needed employment opportunities that enabled individuals to engage in the broader economy. They were committed to tapping the local workforce including school leavers and graduates, to which 90% of jobs were reserved for them. Three hotels had implemented the People with Disabilities Opportunities Program, which mandated that 2% of their workforce must consist of individuals with disabilities. These hotels, through this focus, directly related to the dictates of SDG 8 target 8.5, which calls for the tourism industry to actively promote equal employment opportunities and against all forms of discrimination. Jones et al. (2017) and Milwood (2020) found that achieving SDG8 fair work and economic growth was most often linked to hospitality and tourism. Thus, the provision of decent work and economic growth are related to the implementation of principles and fundamental subjects of fair operating practices, humane labor, and ethical consumer issues.

The importance of energy efficiency is widely recognized, particularly in the context of hotel buildings that utilize considerable amounts of energy for heating and cooling purposes. A majority of hotels had implemented energy-saving measures including the installation of light-emitting diode (LED) lighting. Green hotels such as Shangri-La Rasa Sayang and Hard Rock Hotel Penang aimed to mitigate climate change by reducing their energy expenses and carbon emissions, incorporate LED lighting as a standard practice. The utilization of energy sources that are both renewable and sustainable is outlined in SDG 7, which also touched on SDG13. And one area that is being recognized as essential to the decarbonization of the world economy is investment in solar energy. To offset some of their carbon footprints, few hotels were involved with protection and restoration of water- related ecosystems practices such as using effective management

mud balls for beach and riverside cleanups. Such initiatives related to efforts that were critical to SDG6, among other related goals. Many hotels will need to invest in retrofitting to improve their water efficiency. However, the sector-wide liquidity issues brought on by the COVID-19 pandemic might have impeded investment, putting many hotels in a difficult financial position (Yacoub & ElHajjar, 2021).

Other prominent measures that were taken as part of the SDG localization included conservation efforts within the sector. Given the major worries over the reduction in global biodiversity, SDG15 (life on land) is inextricably linked to the protection of flora and wildlife, which is the trademark of nature tourism in Malaysia. A loss in biodiversity has major harmful effects for the worldwide tourism sector. Considering the fact that the hospitality sector also contributes to a portion of the pollution issues that have severely impacted terrestrial and marine ecosystems, initiatives to minimize and reuse some of the material used in the industry are laudable. It will eventually contribute to the preservation of the whole ecosystem. Hence, concerted efforts to halt biodiversity loss is badly needed as enshrined in SDG15. For example, to rehabilitate the endangered species, Golden Sands Penang had initiated its Turtle Conservation Project with the help of Fisheries Department and the Penang Nature Tourist Guides which involved constant monitoring, tracking, and an evaluation of the island's biodiversity. It is essential to scale up such programs to include entire hotel chains and to measure, monitor, and contribute novel ideas that cement the current efforts. Besides, certain cases might offer valuable insights for hoteliers who have yet to adopt these practices.

In the realm of safety, health, and hygiene protocols, it is crucial for restaurants and hotels to expeditiously register with certification programs or campaigns at the global, national, and local levels (Dube et al., 2020). Although participation in these activities is entirely voluntary, such social initiatives have the capacity to empower and involve locals while fostering social confidence and support for hotel sectors. In the same breath, the hotels also had robust health and safety policies that covered various range of activities including but not limited to fire and life safety measures, periodic medical checkups, as well as educating the locals and children through food hygiene programs. SDG3, which seeks to promote healthy lives and the wellbeing of all people, was a good fit with the concerns of the hotels.

In other instances, hotels play significant roles in facilitating economic expansion, especially by giving priority to appropriate community engagement and development activities in the aftermath of the pandemic. For example, the relationship between SDG11 "sustainable cities and communities" and ISO7 "community involvement and development" shows that involving stakeholders through tourism makes communities more interested in tourism and helps them understand their part in the infrastructure for tourism resources. The eight hotels took part in a variety of community initiatives, such as sponsoring local sporting events, donating to organizations that aid those at social risk, offering career advice to young talent interested in the hospitality and tourist industries, and donating funds for community celebrations. Community engagement takes many forms, but one of the most important is the "embedding" of local skills and talent into the creation of new tourist experiences. This helps to build sustainable communities that are true to their history and culture.

Table 3: Matrix Coding Intersection Between 2030 SDGs and ISO 26000

SDG Name/ ISO Name	ISO1: Organizational governance	ISO2: Human rights	ISO3: Labor practices	ISO4: The environment	ISO5: Fair operating practices	ISO6: Consumer issues	ISO7: Community involvement & development
SDG1: No poverty	0	0	0	0	0	0	0
SDG2: Zero hunger	0	0	0	0	3	0	0
SDG3: Good health and wellbeing	0	0	0	0	0	0	5
SDG4: Quality education	0	0	0	0	0	0	2
SDG5: Gender equality	0	0	0	0	0	0	0
SDG6: Clean water and sanitation	0	0	0	3	0	0	0
SDG7: Affordable and clean energy	0	0	0	7	0	0	0
SDG8: Decent work and economic growth	0	3	11	0	6	2	6
SDG9: Industry innovation and infrastructure	0	0	0	0	0	0	0
SDG10: Reduce inequalities	0	0	0	0	0	0	0
SDG11: Sustainable cities and communities	0	4	0	2	3	1	15
SDG12: Responsible production and consumption	0	0	0	5	6	2	5
SDG13: Climate action	0	0	0	9	0	0	0
SDG14: Life below water	0	0	0	8	0	0	0
SDG15: Life on land	0	2	0	11	0	0	0
SDG 16: Peace, justice, and strong institutions	3	3	0	0	0	0	3
SDG17: Partnerships for the goals	3	0	0	3	3	1	3

The findings also indicated that the hotels contributed to sustainable development by being extremely open and working with local partners, which led to less wasteful production and consumption, better business practices, and a greener world. As enriched by SDG12, a majority of hotels supported local farming and fishing communities (for sustainable menu policy), purchasing local produce that were chemical pesticide-free, using free-range livestock and poultry products when available, sourcing sustainable seafood caught ethically, and adhering to national and regional organic and fair-trade guidelines. Subsequently, the hotels contributed to SDG12 (responsible production and consumption) closely aligned with partnership for goals under SDG17. Several activities were performed by the eight hotels such as working together with locals to accomplish the SDGs, partnership with NGOs for children's education and food program, hosting local artists performance for entertainment purposes as well as establishing partnership with universities to provide staff training or conducting research on marine conservation. The findings of this study, however, demonstrated that the hotels actively strove to fulfill their responsibility in protecting life on land, life under water and the environment. Moreover, keeping in mind Agenda 2030 which emphasizes on partnerships between the private, public, and third sectors to attain the SDGS, the hotels actively pursued collaborative knowledge support from more influential parties, including universities, research centers, and government agencies. Through the use of a stakeholder approach, tour operators may effectively manage possible conflicts that may arise across different sectors. This strategy not only fosters an environment of inclusivity but also encourages collaborative innovations. Constant efforts from a diverse array of stakeholders, including governments, tourists, corporations, and communities, are necessary to create a tourism economy that is truly just and equitable for all. The post-pandemic period has a unique chance to revisit and re-examine tourism practices with a focus on giving equal importance to both economic benefits and considering social and environmental aspects.

CONCLUSIONS

This study sought to understand how eight hotels in Penang used CSR principles and practices to generate sustainable performance during the post-pandemic era. It is crucial to have a greater understanding of how these

hotels embrace their responsibility towards sustainability. The objective was to develop social and corporate policies that facilitated the advancement of these sectors, as well as similar ones, in order to optimize their impact in achieving the United Nations' SDGs for 2030. The data collected from the eight hotels in Penang was examined using a responsibility-sustainability framework that incorporated seven fundamental issues from ISO 26000 and 17 Sustainable Development Goals (SDGs) outlined in the 2030 Agenda. This analysis addressed the existing vacuum in tourism literature pertaining to the hotel sector and the 2030 SDGs.

The hotels demonstrated a high level of environmental consciousness by adhering to the SDGs pertaining to fair employment and economic prosperity, sustainable urban areas and communities, and the environment. Concerning the SDGs pertaining to reduced inequities, gender equality, industry innovation and infrastructure, and poverty alleviation, there was no commonality between the hotel practices and these goals. The hotel sector in Penang has yet to make significant progress in achieving the SDGs. Given the limited timeframe of seven years remaining until the expiration of the SDGs, it is not a surprise for the hotel sector to realize its full potential, even though with significant disruptions triggered by the widespread COVID-19 outbreak that ran throughout the industry. This study revealed that the tourist and hospitality business must comprehend and adjust to the new norm to thrive post-pandemic. A more equitable and just management and operation of post-pandemic hospitality and tourism is necessary to ensure its resilience, as previously shown in research by Benjamin et al. (2020). This will have a positive impact on the place, people, and the local host community. This requires taking advantage of the industry's de-growth to implement major structural reforms that prioritize sustainability (Ossewaarde & Ossewaarde, 2020).

To the best of the authors' knowledge, this is the first attempt to apply ISO 26000 Standard for Social Responsibility to the goal of gauging how hotel sector views their own socially responsible practices in the context of post-pandemic period. The study makes a significant theoretical and practical contribution to our understanding of SGDs and their consequences for a wide range of economic sectors, including the travel and hospitality sectors. This study can also assist leaders within the tourism industry in gaining insight into fulfilling the SDGs and longstanding CSR issues that have been overlooked.

This study has limitations due to its methodological approach. Our research, similar to other few empirical studies on the effects of the SDGs on businesses, relied on secondary data that has already been collected from media reports or websites and documents that are available to the public thanks to sustainability reports. Thus, referring to 'the talk' versus 'the walk' dichotomy, the focus here was on what these hotels say they will do, rather than what they really do. According to Mugellini et al. (2021), this approach could be biased when measuring the real performance of organizations in relation to the SDGs. Future research should consider employing both quantitative and qualitative methods that aim to understand how different resilience variables affected the tourism and hospitality industries' ability to recover from the COVID-19 pandemic. To prevent social desirability bias, research should involve both internal and external stakeholders (non-governmental organizations, consumer associations, and employees and managers). With the aforementioned constraints in consideration, it would be interesting to further examine the engagement of exemplary organizations with the SDGs, with a particular emphasis on the actions they undertake and the targets they establish in relation to their SDG aspirations as proposed by Mhlanga et al. (2018).

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