

BUSINESS SUSTAINABILITY OF DEPARTMENT OF TOURISM-ACCREDITED HOTELS AND RESORTS IN AURORA PROVINCE, PHILIPPINES

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Abstract

This study aims to determine the current status of Department of Tourism (DOT)-accredited hotels and resorts in Aurora Province, Philippines, and evaluate their business sustainability. The author employed the input–process–output (IPO) paradigm to assess business operations. This assessment employed descriptive research involving 129 DOT-accredited establishments and utilized a four-point Likert scale. The results revealed that fostering employee trustworthiness, high work ethics, harmonious employee relationships, growth and development opportunities helps deliver good customer service, maintains pace with market trends, and ensures the accessibility, currentness, and financial health of equipment and facilities. The Provincial Government of Aurora, stakeholders, and accommodation industry may find the endorsements of the research valuable.

Keywords: Business Sustainability, Accredited Hotels and Resorts, Tourism, Management, Persons with Disabilities

1. INTRODUCTION

This study aims to determine the status of the 129 Department of Tourism (DOT)-accredited accommodation establishments in Aurora Province concerning business sustainability. Aurora Province boasts numerous tourist attractions and is a thriving tourist destination with resorts and hotels located throughout its seven coastal municipalities. The province offers picturesque lush mountain greenery, waterfalls, and panoramic beaches, providing opportunities for activities such as mountain climbing, trekking, surfing, snorkeling, and scuba diving. These hotels and resorts play a crucial role in the local economy by creating job opportunities and generating revenue for the government. However, the tourism industry also contributes to environmental deterioration, including deforestation, contamination, and the displacement of local communities.

To ensure the stability of the tourism industry in Aurora Province, the Department of Tourism-accredited hotels and resorts need to prioritize eco-tourism. This study aims to evaluate the business sustainability of Department of Tourism-accredited hotels and resorts in Aurora Province by focusing on financial, operational, and environmental sustainability. The research will employ a mixed-methods approach, including surveys of Department of Tourism-accredited establishments and comprehensive interviews with hotel and resort managers and administrators. The findings will provide recommendations for enhancing the business sustainability of Department of Tourism-accredited hotels and resorts in the Philippines. This benefits stakeholders such as hotel and resort owners and managers, government officials,

tourism industry associations, and investors. The study aims to contribute significantly to the field of tourism research and promote sustainable development in the Philippine tourism business.

The local accommodation industry at tourist destinations is vital in improving the tourism sector, benefiting the local economy and assessing the quality of hospitality services and amenities. A viable development plan should be adopted to develop and penetrate prospective domestic and international markets (Gador, 2019). While the influx of tourists to beautiful beaches has contributed significantly to the economic and social progress of local communities, it also has drawbacks for the environment. Hence, beach resort owners need to address issues related to sustainable design and implementation (Soriano, 2022).

Ecological sustainability is increasingly considered one of the most significant functions of the hotel business, as well as communication and marketing, which are key components that attract guests (Duric & Topler, 2021). However, the profound positive impacts of tourism on the national economy and environment are often subtle and have been neglected. Regardless of its positive benefits, tourism development has been heavily criticized for its adverse impact on destinations (Sowamber & Ramkissoon, 2019).

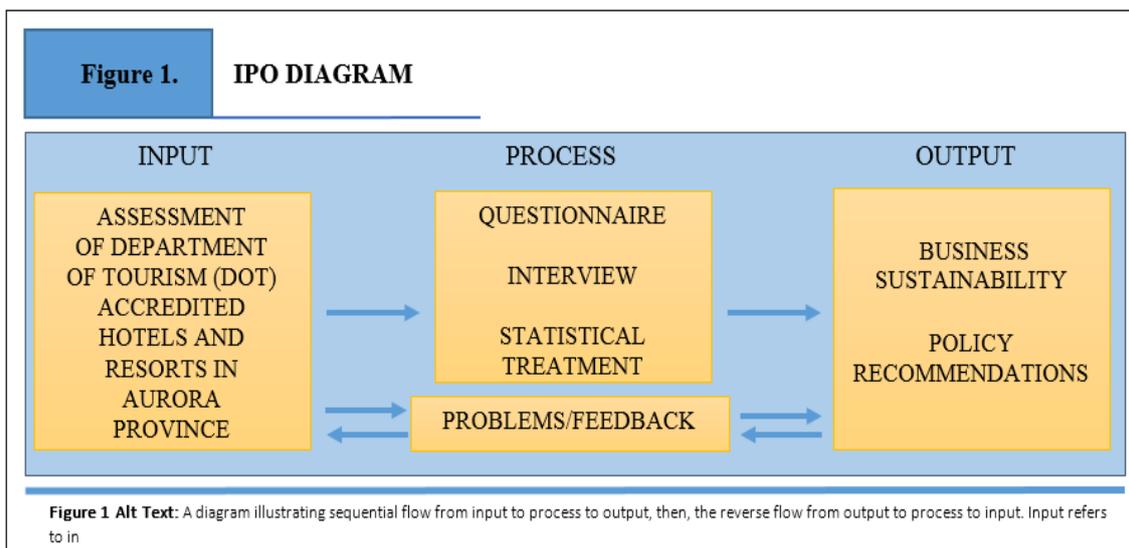
Resorts operations in developing economies have contributed toward flourishing the economy through tourist disbursements and countless social transformations. However, during economic growth, environmental integrity is always jeopardized by future viability (Cano, et al., 2021). Employees and guests strongly agree that sustainable resort hotels prioritize preservation and sanitation, following conservation practices, monitoring processes, rules and regulations, and environmental knowledge. Based on employee observations, solid waste management practices and managing sustainable resort hotels exhibit a strong relationship (Asi, 2019). The utilization of solar energy, rainwater harvesting, waste recycling and management, and LED lights have also helped resorts decrease their carbon footprints, improving environmental conditions and health among the populace (Manalo, 2019). There is a significant correlation between environmental outcomes and the status of hotels and resorts (Phattarapornpong & Valdez, 2021). As a core agent of economic development, the tourism sector contributes to “inclusive growth” as mandated by Sustainable Development Goals (SDGs) 20130 (Baquillas, 2018).

Customer relationship management (CRM) can be utilized to cultivate customer relationships and consistently acquire, retain, and provide additional value to them, even during crises such as the COVID-19 pandemic. Mendoza and Espejon (2022) found that social media networks used customer relationship management strategies for acquiring potential customers. Conversely, resorts mostly utilized marketing incentives to retain customers and drew on multiple channel support to create value added for customers. To contribute to global sustainable tourism practices in island economies, crucial areas to address include innovative legislation and policies, capacity building, deposit refund systems, technological advancements, and community-based approaches to minimize, capture, and process marine litter (Serrona et al., 2022). Tourism advantages were revealed by the presence of six tourism components: tourist attractions and activities, accommodations, transportation, institutional

elements, other tourist facilities and services, and infrastructure. Developmental opportunities for tourism were also defined from various aspects from global, national, and regional perspectives (Rebuya & Gasga, 2022).

The foremost contributions of this study are twofold. First, it proves that solutions to the great sustainability challenges ahead involve the active engagement of the hospitality industry in initiating partnerships with stakeholders. Second, it offers a detailed roadmap for hospitality firms to identify local issues specific to sustainable management actions committed to the social, environmental, and economic dimensions of sustainability (Raub & Martin-Rios, 2019). Job satisfaction among managers in the hospitality industry is directly correlated with hotels' ability to increase guest content and refine services. Middle-level managers are satisfied with their jobs, whereas top and lower-level managers are grateful. Managers in front offices have a higher level of fulfillment than support departments. Factors other than career dictate varying levels of job satisfaction among managers. In ranking the most dominant factors affecting the level of satisfaction of hospitality managers, salaries and wages, promotion opportunities, and company policies emerged as the top three factors (Paddit, 2021).

Tourist developers and local government units (LGUs) have often failed to incorporate social components in development plans and policies promoting tourist activities. The outcome provides a basis for both planners and regulators to decide on demands and developments and helps assess businesses and building permits. However, the results can be affected by other corrective factors, such as recreational infrastructure, visitor attitudes, and sociocultural norms. These are deliberately helpful for developers and LGUs to support not only resort management but also planners and decision-makers in Baler and other coastal areas (De Vera, 2019).



The research paradigm on the input–process–output for the assessment of hotels and resorts toward business sustainability and policy recommendations is a systematic approach for evaluating the sustainability performance of hotels and resorts. Figure 1 shows that the study

paradigm used the input–process–output (IPO) model. The first step was to identify the relevant assessment inputs for hotels and resorts in Aurora Province. The characteristics of the accommodation sector are described in terms of location, volume, ownership, type, service, and facilities. The accommodation sector for commercial operations was assessed in terms of organization and administration, promotion, technical operations, funding, adherence to environmental rules, and the impact of the hotel and resort sector on economic progress. The research paradigm on input–process–output serves as a valuable tool for improving the sustainability performance of the hospitality industry. It assists hotels and resorts in identifying areas where they can enhance their environmental and social performance. Finally, it helps policymakers develop more effective regulations and incentives for sustainable tourism.

2. METHODOLOGY

2.1 Data Collection Method Analysis

The study used descriptive research in Aurora Province as a tourism area in Central Luzon, Philippines, for March–May 2023. The participants included 129 respondents, including owners, administrators, managers, and senior technical staff of the commercial establishments of different hotels and resorts. The participants of this survey were exclusively from businesses accredited by the Department of Tourism. One set of questionnaires was used to gather information from the participants. Part 1 describes the hotel and resort sectors in terms of location, capacity, ownership, classification, years of operation, services, and facilities. Part 2 assesses business operations—in terms of organizational management, marketing, technical, and finance—and adherence to environmental laws. Part 3 focuses on the impact of economic progression.

2.2 Instrument Validated

Participants were given a questionnaire and interviewed to rate each question based on its measurement and proposal. A four-point Likert scale was used to gauge clarity, objectivity, and administrability. The weighted means for each element were consumed. The instrument was validated by specialists from the Municipal Tourism of Baler and the Aurora Provincial Tourism Office, members of the Faculty of Tourism and Hospitality Management under the School of Arts and Sciences and an ecological expert from the school. After incorporating recommendations, the general mean of validity is 4.43 (or “Excellent”). The weighted means of each component were used. Additionally, the mean of validity was tested for reliability on 20 Department of Tourism-accredited hotels and resort businesses. Finally, Cronbach’s alpha was determined to confirm the internal reliability using SPSS (Table 1).

Table 1: Questionnaire’s Cronbach Alpha Scale for Internal Consistency

	Cronbach’s Alpha	Internal Consistency
Organization and Management	0.713	Acceptable
Marketing	0.813	Good
Technical	0.815	Good
Finance	0.782	Acceptable
Compliance with environmental laws	0.869	Good
Economic Growth	0.853	Good

3. RESULTS

The results are summarized in the tables presented below.

Table 2: Location of Accommodations

Location of accommodation	Frequency	Percentage
Seaside	97	75.00
In town proper	32	25.00
Total	129	

Table 2 shows that the majority of hotels are located on the seaside, with easy access to beaches and water activities such as swimming, surfing, boating, and snorkeling. Scenic views are a major attraction for tourists. The atmosphere is more relaxed in these coastal areas, with much fresh air and sunshine.

Table 3: The Capacity of Accommodation Establishments

Number of Rooms	Frequency	Percentage	Rank
1-10 Rooms	71	55.00	1
11–20 Rooms	41	32.00	2
21–30 Rooms	11	11.50	3
31–40 Rooms	2	.50	5
41–50 Rooms	2	.50	5
More than 51 Rooms	2	.50	5
Total	129	100.00	

Table 3 shows that 55% of hotel and resort businesses have a 1–10 room capacity. Hotel and resort businesses in Aurora Province are in the early stages. Most businesses cannot cater to the large capacity of guests to conduct large meetings or occasions. They collaborate with other hotels to accommodate guests and have prominent participants at important events. The reasons why most hotels and resorts have a capacity of 1–10 rooms include local regulations limiting the number of rooms in hotels or resorts. This is often done to protect the environment or preserve the character of a community. Building and operating a large hotel or resort is more expensive than operating a small hotel. Large hotels and resorts require additional land, staff, and amenities. There is a growing demand for small boutique hotels and resorts. These hotels offer more personalized experiences than large hotels and resorts. Families and individuals own many small hotels and resorts. These owners prefer keeping their hotels small to maintain control over their operations.

Table 4: Possession and Organization

Ownership and Classification	Frequency	Percentage	Rank
Single Proprietorship	103	80.00	1
Partnership	12	9.00	3
Corporation	14	11.00	2
Total	129	100.00	

Table 4 shows that 80% of the ownership type is a single proprietorship. It is low cost, easy to form, and matches partnerships with corporations. Single proprietorships only require modest and negligible licenses and other requirements, making them easier and more affordable compared to corporations or partnerships. They also need not file special paperwork or pay additional fees, and they are subject to less regulation compared to other business types. This allows single proprietors to have more freedom to operate their businesses as they see fit. They have more control over their businesses than other types of business owners, and they are the only decision-makers in their businesses. Finally, many of their business expenses are tax deductible, potentially saving them a significant amount of money.

Table 5: Years of Operation

Number of Years	Frequency	Percentage	Rank
6-10 Years	58	45.00	1
Less than 5 Years	53	41.00	2
11–15 Years	11	9.00	3
21 Years Above	5	4.00	4
16–20 Years	2	1.00	5
Total	129	100.00	

Table 5 shows that 45% of the years of operation were 6–10 years. The accommodation business in the locality is just starting, and the majority of hotels and resorts have just 6–10 years of operation. Effective management is essential for the long-term achievements of hotels or resorts.

Table 6: Facilities/Amenities Offered

Services/Amenities Offered	Frequency*	Percentage	Rank
Air-Conditioned Rooms	124	96.00	1
Parking Area	117	91.00	2
Kitchen	106	82.00	3
CCTV Camera	87	67.00	4.5
GCash Payment Method	87	67.00	4.5
Free WI-FI	81	63.00	6.5
Housekeeping	81	63.00	6.5
Function Hall Meeting Rooms	73	57.00	8
Swimming Pools	69	53.00	9
Hot and Cold Shower	56	43.00	10
Life Guards	55	42.00	11.5
Luggage Storage Rooms	54	42.00	11.5
Tour Guides	50	39.00	13.5
Security Guard/s	50	39.00	13.5

Safety Cash Vault	47	36.00	15
Laundry Services	38	29.00	16.5
Restaurant	37	29.00	16.5
Free Breakfast	36	28.00	18.5
Surf Guides	36	28.00	18.5
Souvenir Shops	33	26.00	20
Transportation Services	21	16.00	21
Surf Shop	20	15.00	22
Pay Maya	18	14.00	23
Gym	15	12.00	24
Spa	4	3.00	25
Salon Beauty Parlor	3	2.00	26

3.1 Compliance with Services and Amenities

Table 6 shows the percentages and rankings of the services and amenities offered by different hotels and resorts. Air conditioning is a must-have for many travelers, particularly in hot and humid climates like those in the Philippines. This can make a significant difference in the comfort of a stay and improve sleep quality. Parking is a convenience that many travelers appreciate, particularly if they travel by car. Finding parking can be a hassle in some cities, so having a dedicated parking area can be a significant selling point for hotels or resorts. A kitchen can be a great amenity for families or travelers who want to save money by cooking meals. Ideally, hotels should be great places to unwind after a long day of exploration. Closed-circuit television (CCTV) cameras provide a sense of security for guests and staff and can be used to deter crime and investigate potential incidents. Offering popular payment methods, particularly GCash in the Philippines, streamlines guests' booking and payment process. Free Wi-Fi is a must-have for modern travelers, allowing them to stay connected with friends and family, work, or simply relax and browse the Internet. Housekeeping is a service that guests appreciate and can help keep rooms clean and tidy and can also provide fresh towels and linens.

Function halls and meeting rooms can be used for various purposes (e.g., business meetings, weddings, or parties). They can be valuable amenities for hotels and resorts that cater to business travelers and groups. Hot and cold showers are expected amenities and allow travelers to freshen up after a long day, relax, and unwind before going to bed. Lifeguards are key personnel in hotels and resorts that have swimming pools or beaches to prevent accidents and ensure guests' safety. Tour guides provide guests with information on the local area and help them plan activities. They can also be an excellent way to learn about the history and culture of a province. Security guards provide guests and staff with a sense of security. They can also be used to deter crime and investigate incidents that occur. Laundry services can be convenient for guests traveling for extended periods and a way to save money on laundry costs. Restaurants are convenient amenities for guests who do not want to cook their meals and can be a great place to meet other travelers and experience local cuisine. Surf guides provide guests with instructions and assistance, helping them find good waves and avoid dangerous areas.

Table 7: Assessment of Commercial Process for Organization and Administration

Administration	Weighted Mean	Verbal Interpretation	Rank
There is trustworthiness among employees	3.36	Strongly Agree	1
There is high work ethic among employees	3.33	Strongly Agree	2
There is a pleasant connection among employees	3.26	Strongly Agree	3.5
The occupation of personnel is just suitable and clear	3.26	Strongly Agree	3.5
There is capacity building for employees	3.08	Agree	5
There are sustained proficiencies among personnel	3.04	Agree	6
There is easy staffing of the workforce	3.01	Agree	7
There is a low replacement of employees	2.87	Agree	8
Average Weighted Mean	3.17	Agree	

Table 7 shows the assessment of business operations for the organization and management of the following, which have the verbal interpretation of “Strongly Agree.” Trustworthiness allows employees to feel confident that they can rely on and manage each other. This is important for creating positive work experiences and providing outstanding customer service. High work ethics demonstrate employees’ commitment and willingness to go the extra mile. This is essential to provide a high level of provision and ensure that hotels or resorts run smoothly. Harmonious relationships between employees create positive and productive work environments. When employees get along well, they are more likely to be motivated and satisfied, leading to improved performance. Well-defined work functions ensure that everyone knows that they are responsibilities. How does their work contribute to the general success of hotels and resorts? This helps to avoid confusion and conflict and also helps ensure that the hotel or resort operates efficiently. This creates a strong foundation for the successful operation of hotels and resorts.

Table 8: Assessment of Business Operation for Marketing

Advertising	Weighted Mean	Verbal Interpretation	Rank
Good customer service	3.47	Strongly Agree	1
Accessible online evaluations and social media promotion	3.25	Agree	2
Able to keep up with market developments	3.22	Agree	3
There is a suitable answer to varying guests’ preferences and prospects	3.19	Agree	4
There is an increasing level of competition	3.12	Agree	5
Average Weighted Mean	3.25	Agree	

Table 8 shows that good customer service received the highest ranking with the verbal interpretation of “Strongly Agree.” Providing excellent customer service can lead to increased business. When guests have a positive experience, they are more likely to return and recommend the business to others. Valuing customers fosters their loyalty, even in the face of competition. Positive experiences also lead customers to speak highly of the business, attracting new customers and improving the business’ reputation. Furthermore, providing excellent customer service positively impacts employee morale and productivity. Businesses that prioritize customer service can enjoy various benefits, including increased sales, brand

loyalty, and a positive reputation. To survive and thrive, businesses must keep up with market trends and increasing levels of competition. There are some ways in which businesses can do this: stay up to date on industry trends. Businesses need to stay updated on the latest trends in their industry to understand what their customers are looking for. Industry publications, tradeshow, and networking are key sources of information that help resorts stakeholders stay updated.

Businesses must use data to make marketing campaign decisions. These data can be used to track the effectiveness of marketing efforts, identify new opportunities, and target marketing messages to the right audience. Moreover, hotels and resorts should experiment with new marketing channels. This includes social media, email marketing, or paid advertising. Businesses should create a strong brand identity that sets them apart from their competitors. This can be done by developing a unique brand voice, memorable logo, and strong visual identity. Businesses must provide excellent customer service to build loyalty and encourage repeat businesses. This can be achieved by responding to customer inquiries promptly, resolving customer issues quickly, and going the extra mile to ensure that customers are happy. Businesses can maintain pace with the market trends and increasing competition.

Table 9: Assessment of Business Operation for Technical Operation

Technical Operation	Weighted Mean	Verbal Interpretation	Rank
There are available quality services provided at the highest level	3.12	Agree	1
There are available facilities that are friendly to persons with disabilities and senior citizens	3.05	Agree	2
There are available water filtration systems for pools and sewerage systems	2.97	Agree	3
There are accessible modern equipment and facilities	2.94	Agree	4
Average Weighted Mean	3.13	Agree	

Table 9 shows the highest level of available quality services at the highest level of quality, ensuring proper training for staff to deliver these services. This includes customer, food and beverage, housekeeping, and maintenance services. All facilities should be accessible to persons with disabilities (PWDs) and senior citizens. This includes ramps, accessible restrooms, parking spaces, signage, and information. Water must be safe for swimming, and waste should be disposed properly. Therefore, modern equipment and facilities are important. These include kitchens, laundry, and cleaning equipment. Computers and internet connections are staples of modern establishments and are necessary for these businesses. The quality of service is the most important factor in determining whether a business is successful. If the services are not of high quality, the customers will not return.

Table 10: Assessment of Business Operation for Finance

Finance	Weighted Mean	Verbal Interpretation	Rank
There is sufficient fund for the business	3.18	Agree	2
Expenses and operating costs are just proper	3.18	Agree	2
There is an ease of tax process	3.18	Agree	2
There is an effective reasonable administration	3.16	Agree	4
There is an effective, clear and standard accounting system	3.15	Agree	5
There is enough cash flow for business development	3.09	Agree	6
Average Weighted Mean	3.16	Agree	

3.2 Assessment of Business Operation for Finance

Table 10 demonstrates that businesses need sufficient funds to operate and grow. It is essential to have enough money to cover expenses, pay taxes, and invest in new opportunities. Expenses and operating costs should be reasonable, justified, and necessary for business operations, avoiding excessiveness. A simple and comprehensible tax system facilitates businesses' compliance with tax laws and regulations. Efficient and effective budget management allows businesses to track their income and expenses, ensuring wise expenditure. Effective, clear, and standardized accounting practices allow businesses to maintain accurate financial records understandable to both internal and external users. Adequate cash flow is necessary to support ongoing operations and future growth, covering expenses and providing investment opportunities. Recommendations for improving financial operations include setting financial goals, tracking progress, creating and adhering to budgets, investing in the business, and seeking professional assistance.

Table 11: Assessment in compliance with environmental laws

Compliance with environmental laws	Weighted Mean	Verbal Interpretation	Rank
Staff are dedicated in observance to environmental laws and regulations	3.36	Strongly Agree	1
Administration and staff have ecological information and capacities	3.33	Strongly Agree	2
Hotel guests support environmental laws	3.31	Strongly Agree	3
There are internal environmental programs and policies	3.14	Agree	4
There is government assistance to environmental programs	3.13	Agree	5
There is budget allocated for ecological concerns	3.12	Agree	6
Average Weighted Mean	3.23	Agree	

3.3 Compliance with Environmental Laws

Table 11 demonstrates that the highest ranking occurs when staff members are dedicated to environmental laws and regulations. This is the most important factor in assessing hotels and resorts' compliance with environmental laws. Staff members need to be aware of the relevant environmental laws and regulations and committed to compliance. Second, management and staff have environmental knowledge (e.g., awareness of relevant laws and regulations) and the requisite skills. This includes knowledge of the best environmental practices and the skills

necessary to implement these practices. Third, hotel guests support environmental laws. The support of hotel guests is also important to ensure compliance with environmental laws. Guests can encourage hotels and resorts to comply with environmental laws by choosing to stay at hotels with a strong environmental commitment. Fourth, internal environmental programs and policies exist. Hotels and resorts should implement internal environmental programs and policies. These programs and policies should outline the hotel's commitment to environmental protection and set out the steps that the hotel will take to comply with environmental laws.

Fifth, environmental programs should receive government assistance. Governments can help hotels and resorts comply with environmental laws by providing financial/technical assistance or regulatory relief. Sixth, a budget is allotted for environmental concerns. Hotels and resorts should allocate budgets to address environmental concerns. This budget should be used to implement hotels' environmental programs and policies to pay the costs of complying with environmental laws. Staff commitment is the most important factor for ensuring compliance with environmental laws. If staff are not committed to complying with the laws, it is unlikely that the hotel will comply.

Table 12: Impact on economic growth

Impact on economic growth	Weighted Mean	Verbal Interpretation	Rank
Contributes significant income to the province	3.40	Strong Impact	1
Gives significant employment to the locality	3.35	Strong Impact	2
Increase investments in business	3.28	Strong Impact	3
Significant improvements in infrastructure	3.16	Moderate Impact	4.5
There are major developments in telecommunication because of this industry	3.16	Moderate Impact	4.5
Average Weighted Mean	3.27	Strong Impact	

3.4 Commercial Development Effect

Table 12 indicates a strong impact with an average weighted mean of 3.27 for the commercial development effect. This highlights the significance of tourism as a major industry in the province. The hotel and resort industry plays a vital role in the economy by generating revenue from tourists, which is then spent on local businesses, leading to increased productivity and spending within the resident economy and nearby areas. Furthermore, the industry serves as a major employer, attracting investments and contributing to infrastructure development and advancements in telecommunication. Overall, the economic impact of the hotel and resort industry is most prominent in its contribution to the local economy, with moderate impacts on employment, investment, infrastructure, and telecommunications.

DISCUSSION

Previous studies have shown that the growing concern about business sustainability impacts customer demand and business operations. Customers are more environmentally aware and demand more suitable products and services. Businesses strive to implement environmentally friendly and socially responsible practices to achieve positive gains while preserving their

commercial accomplishments. Ecological laws and policies need to be implemented more vigorously by governments. Solid harmonization among hotels, resort stakeholders, and local partners is critical. The results of this study revealed the following peculiarities that may have practical value. When employee turnover is low, employees stay with the company for a long time. This can be beneficial for businesses, because it helps build strong teams of experienced employees. Businesses encourage employees to stay with the company through decent customer provision, which is essential for any business that wants to prosper. When customers are happy with the services they receive, they are more likely to return and conduct business with the company. Online reviews and social media marketing are two vital tools that businesses can utilize to reach potential customers and help build trust and credibility.

Social media marketing allows businesses to reach a wider audience and engage with potential customers more personally. In today's ever-changing marketplace, businesses must keep pace with market trends. Awareness of the latest products and services available, technologies, and customer preferences. Guest preferences and expectations are constantly changing. Businesses must adapt to these changes in order to remain competitive. Businesses can adapt to changing guest preferences and expectations in several ways. These include regularly surveying guests, conducting market research, and being flexible in meeting guests' needs. Businesses can do several things to become more proactive in the face of increasing competition (e.g., offering unique products and services, excellent customer service, and innovation). Businesses need to be innovative and willing to try new things to stay ahead of competition. Providing quality services at the highest level reflects a commitment to delivering exceptional customer service. When a business has facilities that are friendly to PWDs and senior citizens, it means that the business is committed to providing equal access to its services.

This can increase customer satisfaction and create a more inclusive environment. Businesses can make their facilities friendlier for PWDs and senior citizens. All business areas should be accessible, with ramps, wide doorways, restrooms, and parking spaces. They can also provide accessible services like sign language interpretation, assistive listening devices, and other accommodations for PWDs. Training staff on interacting with PWDs. When a business has a water filtration system for its pools and sewerage systems, it means that the business is committed to providing clean and safe water to customers. This can contribute to increased customer satisfaction and a reduced risk of health problems. When a business has accessible modern equipment and facilities, it is dedicated to providing guests with the most promising experiences. This leads to increased customer satisfaction and efficient business operations. By providing quality services at the highest level, making their facilities accessible to PWDs and senior citizens, having a water filtration system for their pools and sewerage systems, and having accessible modern equipment and facilities, businesses can create a positive work environment that is conducive to success. Businesses must maintain sufficient revenue to cover their expenses and grow. Businesses should not spend more money than it needs and manages their expenses in a responsible manner. The taxation process was straightforward. Has a system in place to track its income and expenses and ensure that it is not spending more money than it is bringing in. Having a system to track financial transactions and generate financial reports. Hotel and resort revenue must be sufficient to invest in new projects or expand operations. Staff

are committed to following environmental laws and regulations and are taking steps to reduce the environmental impact of the business. Management and staff need to be knowledgeable about environmental issues and possess the skills to implement environmental programs and policies. This is because hotel guests are aware of environmental issues and willing to change their behavior to reduce their environmental impact. Businesses need to have a system to manage its environmental impact. The government provides financial or technical assistance to businesses attempting to reduce their environmental impact. By having dedicated staff, knowledgeable management, supportive guests, internal environmental programs and policies, government assistance, and budgets for environmental concerns, businesses can create positive environmental impacts. Hotels and resorts generate significant revenues for provinces. This revenue can be used to fund public services such as education, healthcare, and infrastructure. Hotels and resorts provide jobs to residents. This helps reduce unemployment and poverty in the area. It attracts investments from businesses such as restaurants, shops, and tour operators. Investments help create jobs and boost local economies. Hence, this industry encourages the improvement of infrastructure in an area, including the building of roads, bridges, and airports. This makes it easier for people to travel to and from an area, boosting tourism and economic growth. The telecommunications infrastructure of the area would also improve with the installation of high-speed Internet and cell phone towers. This makes it easier for people to remain connected. Hotels, and resorts can have a strong impact on the economic growth of a region. Finally, hotels and resorts can also take the following steps to boost the local economy: support local businesses, volunteer time and resources, and advocate policies that support economic growth.

CONCLUSIONS

This study is dedicated only to commercial establishments in the Department of Tourism-accredited Hotels and Resorts. The hotel and resort business in Aurora Province has increased considerably because of better tourist influx, especially since the end of the pandemic. Guests prefer to stay on the beachfront, which is popular in Aurora. Regarding business operations, there is a need to advance the promotional approaches of hotels and resort businesses. Administrations should prioritize advancements in the skills and competencies of the workforce by providing training and seminars. The additional privileges provided to staff would enhance their efficiency and loyalty and lower the overall turnover of personnel. Determining business operations in terms of administration and financial and technical setups still needs to be accomplished. Unproductive use of funds could deplete resources, and, ultimately, damage the environment, negatively affect biodiversity, increase pollution, and worsen well-being. Businesses can foster trustworthiness among their employees. These included setting clear expectations, providing regular feedback, creating a culture of respect, and encouraging open communication. High work ethics can lead to several benefits for businesses such as increased productivity, improved customer service, and reduced turnover. Employees with high levels of work ethics are less likely to leave their jobs. They are more likely to be satisfied with their work and to see a future with the company. Employees with high work ethics can help businesses increase profitability. They can reduce costs, increase

sales, and improve customer satisfaction. There are several measures that businesses can take to encourage high work ethics among employees. This includes setting clear goals and expectations. Regular feedback was also provided. Recognizing and rewarding good work and creating a positive work environment. Businesses can also foster harmonious relationships among their employees. These include open communication, quick and fair conflict resolution, and creating opportunities for social interaction. Success in hotel and resort businesses can be accomplished by fostering trustworthiness, high work ethics, and harmonious relationships between employees. Businesses can maintain employee competencies through continuing education, job rotation, and cross-training. This program allows employees to learn about the different aspects of their business.

This can help employees become more effective in their current roles, and make them more marketable if they decide to leave the company. Trustworthiness is essential to a successful business. Trustworthy employees create a positive work environment in which they feel comfortable and safe. This can increase productivity, improve customer service, and reduce turnover. This can be done by providing a competitive salary and benefits package, creating a positive work environment, and creating opportunities for growth and development. Businesses can do several things to provide good customer service. These include fostering friendliness, helpfulness, responsiveness, knowledgeability, and proactivity. Businesses can do several things to create online reviews and engage in social media marketing. These include encouraging customers to review their business, responding to online reviews, and using social media to engage with customers. Businesses can use social media to engage with potential customers by sharing news and updates about the business. Businesses can do several things to keep pace with market trends. These activities include reading industry publications, attending industrial events, and conducting market studies. Businesses can provide quality services at their highest level. These include hiring qualified and experienced staff, providing training and development opportunities, setting high standards, monitoring customer satisfaction and responding to customer feedback. Businesses can perform several tasks to ensure that their water is clean and safe. These include installing a water filtration system, regularly testing the water, and maintaining the water filtration system. Businesses can ensure that their equipment and facilities are accessible and modern by purchasing new equipment, maintaining equipment and facilities, and training staff on how to use the equipment and facilities. In terms of financial health, the following are recommended: setting financial goals, tracking progress, creating and sticking to a budget, investing wisely, and preparing for unexpected expenses. These factors create a positive work environment conducive to total success.

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