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ASSESSING SOCIAL IMPACT IN SUSTAINABLE HOSPITALITY: A TECHNOLOGY-ENABLED SOCIAL RETURN ON INVESTMENT FRAMEWORK

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Abstract

Tourism and hospitality are increasingly expected to deliver measurable social value, yet rigorous methods for assessing it remain underdeveloped. Social Return on Investment (SROI) offers a systematic way to monetise social, environmental, and economic outcomes, but its use in hospitality is fragmented, methodologically inconsistent, and disconnected from digital innovation. This study proposes an integrated SROI framework combining internationally recognised sustainability standards with digitally enabled data ecosystems. Building on a critical literature review, it identifies weaknesses in stakeholder engagement, outcome valuation, attribution, and data collection, and develops an impact map linking inputs, activities, outputs, and outcomes to standardised indicators and digital data sources. A mixed-methods design – systematic review, qualitative case studies, and quantitative SROI modelling supported by artificial intelligence, big data analytics, IoT, and blockchain – operationalises the framework. The result moves social impact assessment beyond static monetisation towards a dynamic, evidence-based system for strategic decision-making and comparison across hospitality contexts.

Keywords: *social return on investment (SROI); social impact measurement; sustainable tourism; hospitality industry; digital technologies.*

JEL: *M14; O35; Q56; Z32.*

Introduction

Tourism and hospitality are among the sectors most closely scrutinised for their social and environmental footprints. Before the COVID-19 crisis, tourism

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accounted for around 10% of global GDP and one in ten jobs worldwide, a magnitude that underscores both its development potential and its risks in terms of resource use, social equity and local well-being (UNWTO and UNDP, 2017; UNWTO, 2004). The 2030 Agenda for Sustainable Development explicitly recognises tourism under SDGs 8, 12 and 14, and UNWTO and UNDP (2017) call for better alignment of tourism business models with inclusive, low-carbon and community-centred development pathways. In parallel, there is growing pressure on hospitality firms – from investors, regulators, and destination management organisations – to demonstrate their contribution to social value creation, going beyond traditional financial and environmental metrics. Social impact investing and ESG-oriented finance are expanding, but the field still struggles with consistent, decision-useful measures of social outcomes (Roor et al., 2024; Costa and Pesci, 2016). This is particularly acute in hospitality, where benefits (e.g., local employment quality, cultural preservation, community well-being) are diffuse, context-dependent and hard to monetise.

Social Return on Investment (SROI) has emerged as a prominent approach to quantify and monetise the social, environmental and economic value created by projects and organisations, relative to the resources invested. It builds on and extends cost–benefit analysis by explicitly incorporating stakeholder perspectives, non-market outcomes and distributive effects (Lingane and Olsen, 2004; Millar and Hall, 2013; Corvo et al., 2022). While SROI has been widely discussed in social enterprise, health and community projects, systematic applications in tourism and hospitality remain limited and fragmented. Existing work points to both the potential and the methodological challenges of using SROI to understand tourism's social value (Ariza-Montes et al., 2021; Maldonado and Corbey, 2016).

At the same time, hospitality is undergoing a rapid digital transformation: AI-driven revenue management and personalisation, IoT-enabled smart rooms, blockchain-based traceability in supply chains, big-data analytics on guest behaviour and digital platforms that mediate destination experiences (Bulchand-Gidumal, 2024; Zeqiri et al., 2025). Emerging research suggests that these technologies can support more granular, real-time and participatory forms of impact measurement, particularly when aligned with SDGs and destination-level sustainability standards (UNWTO and UNDP, 2017; Zeqiri et al., 2025; UNWTO, 2004).

This work-in-progress paper proposes a conceptual and methodological framework for applying SROI to hospitality enterprises, explicitly integrating sustainability criteria and advanced digital technologies for data collection, stakeholder engagement and outcome monitoring. The focus is on hospitality businesses (hotels, resorts, eco-lodges, social enterprises in accommodation and related services) operating within tourism destinations that have explicit sustainability policies or are aligned with frameworks such as the UNWTO sustainable tourism indicators and the Global Sustainable Tourism Council (GSTC) Destination Criteria (UNWTO, 2004; GSTC, 2019).

Theoretical background

Social Return on Investment: foundations and developments

SROI is commonly defined as an analytic tool that monetises social, environmental and economic outcomes and compares them to the value of inputs, yielding an SROI ratio (e.g., "€3 of social value for each €1 invested") (Nicholls et al., 2012; Lingane and Olsen, 2004). Early work by Lingane and Olsen (2004) established methodological guidelines for SROI calculations in corporate and social ventures, highlighting the need for rigorous valuation, transparency on assumptions and sensitivity analysis.

Subsequent guides, notably those developed by the New Economics Foundation and the UK Cabinet Office, systematised a six-stage SROI process: establishing scope, mapping outcomes, evidencing outcomes and giving them a value, establishing impact (deadweight, attribution, displacement and drop-off), calculating the SROI, and reporting and embedding (Nicholls et al., 2012). Corvo et al. (2022) provide a systematic literature review of SROI showing that applications span health, social care, education, environment and employment but remain uneven across sectors and geographies; they also stress the need for better theoretical grounding and methodological standardisation.

In parallel, reviews by Maldonado and Corbey (2016) and Millar and Hall (2013) point to persistent challenges: the risk of over-claiming due to weak counterfactual analysis; the subjectivity of financial proxies; limited stakeholder capacity to engage with complex monetary valuation; and the tendency to reduce rich impact stories to a single headline ratio. Cordes (2017) compares SROI to cost–benefit analysis and emphasises both its promise in capturing broader value for funders and the importance of transparently reporting uncertainties and distributional effects.

More recent work, including Corvo et al. (2022) and Gutiérrez-Nieto et al. (2025), suggests a gradual movement towards "second-generation" SROI, characterised by stronger links to impact investing, integration with lifecycle and sustainability assessment tools, and growing attention to the distinction between measuring impact "to prove" and "to improve" decision-making.

Social impact measurement in tourism and hospitality

In tourism, social impact evaluation has traditionally relied on non-monetary indicators, often aligned with UNWTO's sustainable tourism indicator frameworks and later with the SDGs (UNWTO, 2004; UNWTO and UNDP, 2017). The GSTC Destination Criteria, for instance, structure sustainability around four pillars – sustainable management, socio-economic benefits, cultural heritage and environmental stewardship – and provide performance indicators that destinations can adapt at local level (GSTC, 2019).

Within hospitality, a large body of research focuses on corporate social responsibility (CSR), ESG practices and sustainability reporting. Pérez and del Bosque (2014) analyse sustainability reporting by Spanish hospitality firms through a Sustainable Development–Stakeholder Relations Management (SD–SRM) lens, identifying both progress and gaps in how firms account for stakeholder-relevant social impacts. Martínez et al. (2013) develop and validate a CSR measurement scale specifically tailored to hospitality, covering dimensions such as community involvement, employee relations and environmental responsibility.

Empirical studies show that hospitality firms tend to focus on environmental and philanthropic initiatives in their public communications, while social outcomes such as quality of employment, local supplier development or inclusion of vulnerable groups receive less systematic measurement (Martínez et al., 2013; Pérez and del Bosque, 2014; de Grosbois, 2012). At destination level, research on responsible tourism and ESG in hospitality underscores the need for integrated metrics that capture how hotel operations affect community well-being, cultural vitality and social cohesion, not only visitor satisfaction or financial performance (Martínez et al., 2013; Costa and Pesci, 2016).

Despite this, explicit use of SROI in tourism and hospitality remains scarce. Ariza-Montes et al. (2021) apply SROI to assess the impacts of tourism in a specific destination, concluding that the approach can quantify positive social and cultural benefits while highlighting negative externalities, but that data availability and methodological complexity limit its widespread adoption. Case study–based SROI analyses in tourism-related regeneration projects and community programmes similarly reveal potential for making social value visible to policymakers and investors, yet also expose tensions between standardisation and local specificity (Corvo et al., 2022; Maldonado and Corbey, 2016).

Digital technologies, tourism sustainability and impact data

Digital transformation is reshaping the hospitality industry's operations and its interactions with stakeholders. Bulchand-Gidumal (2024) shows how AI, big data and other "critical digital technologies" are being integrated into hospitality and tourism marketing, enabling personalisation, dynamic pricing and predictive analytics but also raising new questions about privacy and algorithmic bias. Zeqiri et al. (2025) argue that digital tourism platforms leveraging Industry 4.0 technologies (AI, blockchain, VR, IoT) can support the advancement of SDGs by enhancing transparency, participation and resource efficiency in tourism ecosystems.

UN Tourism and other international bodies highlight that innovation and digital tools – such as big-data analytics on mobility, user-generated content, and smart-destination infrastructures – can help measure tourism's impacts more precisely and support better policy and business decisions (UNWTO, 2004; UNWTO and UNDP, 2017). For hospitality firms, this implies the possibility of moving from static, ex-post reporting towards more dynamic, real-time monitoring of social outcomes, including guest behaviour, employee well-being, local procurement patterns and community engagement.

However, the literature also warns that impact measurement in the digital era often focuses on "proving" rather than "improving" impact, and that the abundance of data does not automatically translate into better decisions. Roor et al. (2024) show that many investors use impact metrics mainly for legitimacy and accountability rather than to adapt strategies in ways that enhance real-world outcomes. This tension is directly relevant for SROI in hospitality: advanced technologies may facilitate data collection and valuation, but they can also reinforce box-ticking approaches if not embedded in a learning-oriented governance framework.

Research aims and questions

Building on these strands of literature, this study pursues three interconnected aims. First, it seeks to synthesise and critically evaluate existing applications of SROI and related social impact measurement approaches in tourism and hospitality, positioning them within wider debates on sustainable tourism indicators, ESG reporting and impact investing. Second, it aims to develop a conceptual framework for applying SROI to hospitality enterprises that aligns outcome indicators with international sustainability standards – such as the SDGs, UNWTO indicators and GSTC criteria – while integrating advanced digital technologies to support data generation, stakeholder engagement and continuous learning. Third, the study intends to design and pilot a mixed-method SROI-based methodology across multiple hospitality case studies, generating empirical insights into the social value produced by different business models, including conventional hotels, eco-resorts and social-purpose hospitality ventures.

The core research questions are:

RQ1: *How has SROI been conceptualised and operationalised in tourism and hospitality, and what are the main methodological and practical gaps identified in the literature?*

RQ2: *How can SROI be adapted to capture the social impacts of hospitality firms in a way that is consistent with sustainable tourism frameworks and sensitive to local destination contexts?*

RQ3: *In what ways can advanced digital technologies enhance or hinder the quality, inclusiveness and usefulness of SROI analyses in hospitality?*

RQ4: *What does an SROI-based assessment reveal about the social value generated by selected hospitality enterprises, and how can such information inform managerial decisions and destination governance?*

Methodological framework

This study adopts a sequential exploratory mixed-methods design, combining systematic literature review, qualitative case study research and quantitative SROI modelling. The research is explicitly presented as work in progress: at the time of writing, the literature review and framework development phases are ongoing; empirical data collection with hospitality enterprises is planned but not yet completed.

Systematic literature review

The first phase involves a structured review of peer-reviewed articles and high-quality reports on SROI, social impact measurement and sustainability in tourism and hospitality. The review strategy builds on Corvo et al. (2022) and Gutiérrez-Nieto et al. (2025) for the general SROI literature, while sector-specific searches target journals such as International Journal of Hospitality Management (Elsevier), Journal of Travel and Tourism Marketing (Taylor and Francis), International Journal of Contemporary Hospitality Management (Emerald), and Journal of Hospitality and Tourism Management (Elsevier), as well as SROI applications in tourism (Ariza- Montes et al., 2021). This phase seeks to clarify how SROI has been deployed – or, in some cases, overlooked – within tourism and hospitality, while mapping the outcome domains and indicators most relevant to capturing the sector's social impact, including decent work, community development, cultural heritage and gender equality. It also engages with key methodological debates on monetisation techniques, attribution issues and the construction of credible counterfactuals. In parallel, it explores how digital technologies are increasingly used to generate, monitor and analyse impact data in tourism, building on recent contributions such as Bulchand-Gidumal (2024) and Zeqiri et al. (2025).

Conceptual framework and impact map

Drawing from the review, the study will develop an impact map tailored to hospitality firms, aligning SROI outcome categories with SDG targets and GSTC socio-economic and cultural criteria. For instance, the model takes into account inputs such as financial capital (i.e., equity, debt, grants), human resources, physical assets and digital infrastructures, which enable core hospitality activities including accommodation and FandB services, local procurement, staff training, community engagement, cultural programming and environmental initiatives. These activities produce measurable outputs – such as local employment, contracts with SMEs, training hours, community participation and cultural experiences offered – that translate into social outcomes like improved working conditions and skills for residents, greater inclusion of vulnerable groups and women in quality jobs, stronger local SMEs, enhanced community pride and cultural preservation, and reduced negative social impacts. Financial proxies for these outcomes will be derived from secondary data (e.g., wage differentials, unemployment costs, prior SROI valuations) and stakeholder valuation exercises, consistent with SROI principles and established guidance (Lingane and Olsen, 2004; Cordes, 2017; Nicholls et al., 2012).

Case study selection and data collection

The empirical component foresees multiple case studies of hospitality enterprises from different segments (e.g., urban business hotels, resort complexes, eco-lodges, social-purpose hospitality ventures) and destinations that have articulated sustainability strategies (e.g., GSTC-aligned or UNWTO-monitored destinations).

Data collection will draw on a multi-layered strategy designed to capture the full breadth of social value created within hospitality contexts. First, documentary evidence – including sustainability and ESG reports, CSR communications and certification records – will be systematically analysed using content-analysis approaches inspired by Pérez and del Bosque (2014) and de Grosbois (2012). Second, semi-structured interviews with managers, employees, local suppliers, community organisations and destination management bodies will surface stakeholders' theories of change and reveal which outcomes they perceive as most meaningful. Third, where feasible, digital trace data such as anonymised HR records (e.g., turnover, training hours), procurement datasets, geolocated guest activity patterns and user-generated content will be incorporated, in full compliance with ethical and privacy standards.

The integration of these qualitative and quantitative sources will enable the construction of robust SROI models for each case, while sensitivity analyses will assess how key assumptions – such as attribution and the duration of outcomes – shape the resulting valuations.

Role of advanced technologies in SROI implementation

A key contribution of the proposed methodology is its systematic integration of advanced technologies throughout the SROI process. Digital surveys, mobile applications and online platforms will facilitate outcome identification and stakeholder engagement, enabling timely feedback from guests, employees and community members (Zeqiri et al., 2025). Data collection will be strengthened through HR analytics and AI-enabled dashboards for monitoring job quality and training outcomes, IoT and smart-building systems for capturing guest-experience indicators, and supply-chain tools – potentially supported by blockchain – to track local sourcing and fair-trade relationships (Bulchand-Gidumal, 2024). Analytical tools will support impact valuation by linking operational metrics to social outcomes and enabling scenario analyses of alternative hiring or sourcing strategies. Finally, interactive dashboards will enhance reporting and organisational learning by presenting SROI results alongside qualitative indicators and promoting continuous improvement rather than reputational uses (Roor et al., 2024; Costa and Pesci, 2016). The study will also examine whether these technologies improve the robustness, timeliness and stakeholder relevance of SROI analyses, and what organisational capabilities are needed to leverage them effectively.

Expected results and contribution

As a work in progress, this study cannot yet present empirical SROI ratios or completed case findings, but several expected contributions can be outlined. First, it is set to offer one of the first integrative frameworks that adapts SROI to hospitality enterprises while aligning it with the SDGs, UNWTO indicators and GSTC criteria, responding to long-standing calls for tools that link business practices to destination-level sustainability goals. Second, by incorporating AI, big data and digital platforms into the SROI process, the study aims to show how hospitality firms can adopt more dynamic, participatory and fine-grained approaches to social impact assessment, extending current digital transformation research beyond its usual focus on marketing and operational efficiency. Third, forthcoming case studies are expected to compare different hospitality models – such as upscale hotels, community-based lodges and social enterprises – in terms of SROI performance across domains like employment, local economic development, inclusion and cultural heritage, potentially revealing trade-offs and synergies not captured by conventional financial or environmental indicators. Finally, the study aims to generate practical recommendations for hospitality managers and impact-oriented investors on integrating SROI into decision-making, and for destination management bodies on translating firm-level results into coherent destination-wide social impact narratives, contributing to broader debates on standardising social impact metrics in sustainable finance.

Conclusion

The contribution of this study lies less in proposing a new metric than in repositioning social impact assessment within hospitality management. Existing frameworks such as the GSTC criteria and UNWTO indicators operate primarily at destination level, whereas accountability pressures increasingly fall on individual firms. What is missing is a mechanism that connects these two levels. Adapted as proposed here, SROI can perform this function by translating firm-level activities into outcome categories already recognised by destinations and expressing them in a form that impact-oriented investors can use. This positioning is consistent with the shift identified by Corvo et al. (2022) towards a second generation of SROI practice, increasingly integrated with impact investing and broader sustainability assessment rather than confined to the social-enterprise reporting context in which the method originated. The framework also extends research on digital transformation in hospitality. While that literature has largely focused on marketing and operational efficiency, treating AI, IoT and distributed-ledger technologies as infrastructure for impact measurement shifts attention towards accountability, organisational learning and evidence-based decision-making.

The practical implications are equally important. Impact measurement is more likely to become embedded in organisational practice when it draws on systems already in use – such as property management, HR, procurement and guest-feedback platforms – rather than relying on parallel reporting processes that may disappear after a single cycle. At the same time, stakeholders should participate not only in validating results but also in valuing outcomes, because the credibility of any financial proxy depends on whose judgement it represents. As Millar and Hall (2013) note, the subjectivity of proxy selection and stakeholders' limited capacity to engage with monetary valuation remain persistent weaknesses of SROI. For the same reason, investors and destination bodies should resist treating the headline SROI ratio as a self-sufficient measure of performance. A single figure can obscure both the distribution of outcomes and the assumptions on which valuation depends, encouraging comparisons between cases that may not be meaningfully comparable. Standard setters could reduce this fragmentation by developing reference proxy values for recurrent tourism outcomes while making explicit the contextual assumptions attached to them, thereby addressing the uneven and insufficiently standardised practice documented by Corvo et al. (2022).

These benefits, however, are conditional. Digital technologies can reduce the cost of continuous data collection, but they also privilege what existing systems are able to capture, which may not correspond to what communities value most. This limitation becomes particularly significant in light of Roor et al. (2024), who find that impact investors often use metrics primarily for legitimacy and accountability rather than to revise strategy. Uneven digital maturity creates a further risk: international chains and technologically advanced operators may generate richer evidence than smaller independent firms, producing an apparent performance gap that reflects measurement capacity rather than greater social value. The framework developed here should therefore be understood not as a settled measurement protocol, but as a structured basis for negotiation among firms, investors, destinations and communities.

Three questions should guide future research. First, what does monetisation add? Applying SROI alongside social accounting, wellbeing valuation and participatory evaluation to the same hospitality cases would show whether monetisation reveals trade-offs that non-monetary approaches overlook or simply compresses them into a more portable number. Second, how portable are the valuations themselves? Proxy values are conventions rather than constants: a wage differential, an hour of volunteering or an employment outcome may carry very different significance across destinations. Comparative research should therefore establish whether sufficiently robust proxy values can travel across contexts, or whether local credibility must take precedence over cross-destination comparability. Third, does SROI alter organisational behaviour? Longitudinal studies examining hiring, procurement and investment decisions before and after adoption would reveal whether impact evidence genuinely informs strategy or instead becomes part of the legitimacy-seeking pattern described by Roor et al. (2024).

Underlying these questions is a more fundamental issue of authority. As impact data are increasingly generated through algorithmic systems rather than assembled through deliberative evaluation, decisions about what counts as an outcome may migrate from stakeholder negotiation into technical configuration. Stakeholders may then gain greater visibility over indicators while having fewer opportunities to challenge how those indicators were defined. The central question is therefore not simply whether digital technologies can make social value more measurable, but whether they can do so without making its definition less contestable. SROI cannot resolve that question on its own. Yet the answer will ultimately determine whether digitally enabled impact measurement strengthens accountability to the communities hospitality firms affect, or merely produces more sophisticated forms of accountability about them.

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PROCENA DRUŠTVENOG UTICAJA U ODRŽIVOM HOTELIJERSTVU: TEHNOLOŠKI PODRŽAN OKVIR DRUŠTVENOG POVRATA NA INVESTICIJE

Apstrakt

Od sektora turizma i hotelijerstva sve se više očekuje stvaranje merljive društvene vrednosti, dok su rigorozne metode za njenu procenu još uvek nedovoljno razvijene. Društveni povrat na investicije (Social Return on Investment – SROI) pruža sistematičan pristup monetizaciji društvenih, ekoloških i ekonomskih rezultata, ali je njegova primena u hotelijerstvu fragmentisana, metodološki neujednačena i nedovoljno povezana sa digitalnim inovacijama. U ovom radu predlaže se integrisani SROI okvir koji povezuje međunarodno priznate standarde održivosti sa digitalno podržanim ekosistemima podataka. Na osnovu kritičkog pregleda literature identifikuju se nedostaci u uključivanju zainteresovanih strana, vrednovanju rezultata, utvrđivanju doprinosa pojedinačnih faktora i prikupljanju podataka, te se razvija mapa uticaja koja povezuje inpute, aktivnosti, neposredne rezultate i ishode sa standardizovanim pokazateljima i digitalnim izvorima podataka. Okvir se operacionalizuje primenom kombinovanog metodološkog pristupa koji obuhvata sistematski pregled literature, kvalitativne studije slučaja i kvantitativno SROI modeliranje, uz podršku veštačke inteligencije, analitike velikih podataka, Interneta stvari (IoT) i blokčejn tehnologije. Predloženi pristup pomera procenu društvenog uticaja izvan okvira statičke monetizacije ka dinamičnom sistemu zasnovanom na dokazima, namenjenom strateškom odlučivanju i poređenju različitih konteksta u hotelijerstvu.

Ključne reči: *društveni povrat na investicije (SROI); merenje društvenog uticaja; održivi turizam; hotelijerstvo; digitalne tehnologije.*

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