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INTEGRATING UNIVERSAL HUMAN VALUES WITHIN TOURISM COMPANIES STRATEGIES

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Abstract. *The paper explores the social engagement of tourism enterprises as a critical dimension of their strategic management, examined through the lens of Corporate Social Responsibility (CSR). The study traces the conceptual evolution of CSR - from its early theoretical foundations to its contemporary significance as an integrated managerial framework. Special attention is given to the specific characteristics of the tourism sector; which, due to its inherent complexity, resource dependence, and diverse stakeholder interactions, necessitates the implementation of sustainable and ethically driven business practices. The article introduces the DAD² model (Dynamics, Access, Dialogue, Durability) as an innovative framework for embedding universal human values into the governance structures of tourism organizations. The analysis reveals that socially responsible strategies not only enhance the public image and competitiveness of tourism enterprises but also foster sustainable development and social cohesion. The study substantiates the need for the strategic integration of universal human values as a modern managerial imperative in tourism management.*

Keywords: tourism enterprises; sustainability; social cohesion; CSR; universal human values.

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INTRODUCTION

In contemporary society, social engagement in business has become an integral component of companies' strategic development. The idea of integrating universal human values into the development strategies of business organizations is not new. The theoretical debate surrounding the social role of business dates back more than two centuries (Serafimova & Todorov, 2011), although the concept gained broader public recognition in the mid-20th century. Over time, the notion of corporate social engagement has evolved, undergoing significant transformations both in its theoretical foundations and its practical applications.

In recent decades, tourism has emerged as one of the most promising and rapidly developing sectors of the global economy, making a significant contribution to economic growth and job creation worldwide. At the same time, its expansion has brought a range of challenges, including high consumption of natural resources, waste generation, and the need to uphold social responsibility toward various stakeholders - consumers, employees, business partners, local communities, and others. In this context, the social engagement of tourism enterprises not only helps mitigate the negative consequences of overdevelopment but also becomes a critical factor for ensuring sustainability and maintaining high competitiveness in today's dynamic, diverse, and often volatile market environment. Empirical evidence indicates that tourism companies integrating socially oriented activities into their development strategies exhibit greater adaptability within dynamic business environments. These companies are more likely to attract new market segments and reinforce their long-term market presence. Over the past few decades, corporate strategies in the tourism sector have undergone a significant transformation - shifting from locally focused, reactive models to globalized, sustainable, and socially responsible approaches. In parallel with this evolution, the concept of Corporate Social Responsibility (CSR) has developed from a peripheral concern into a central component of the strategic management of tourism organizations. The relevance of social responsibility in the tourism industry stems from the sector's specific characteristics. Tourism activities encompass a complex range of services - including transportation, accommodation, food provision, and entertainment - and typically operate either year-round or seasonally, yet with consistent demand for resources such as water, energy, raw materials, and skilled labor. These operations

inherently involve interactions with a wide array of stakeholders: customers, partners, suppliers, regulatory bodies, and local communities. In this context, CSR - understood as a set of policies, practices, and procedures that reflect responsible corporate behavior (Carroll, 1991) - enables tourism companies to build a positive public image and respond effectively to growing societal expectations regarding ethics, inclusion, and respect. Despite the widely discussed advantages of corporate social engagement, a considerable number of proponents continue to support approaches and strategies grounded in the belief that societal well-being can be achieved solely through economic efficiency and the long-term maximization of company profits (Friedman, 1970).

The coexistence of two opposing strategic orientations - one focused on financial performance and the other on social engagement - raises important questions regarding the effects of integrating universal human values into corporate development strategies, including those within the tourism sector. In this context, the aim of the present study is *to explore and present models for the integration of universal human values that are particularly relevant to tourism, into the development strategies of tourism enterprises*.

THEORIES OF VALUES IN THE SOCIAL SCIENCES

Human values represent one of the central constructs in social psychology, sociology, and ethics, as they serve as fundamental standards that guide human behavior, attitudes, and judgments. In academic literature, values are often defined as abstract ideals that play a guiding role in individuals' lives (Hanel & Litzellachner, 2018). Values function as standards or criteria that direct the selection and evaluation of people, policies, and events (Schwartz, 2022).

The theory of value orientations developed by Florence Kluckhohn and Fred Strodtbeck (1961) represents one of the earliest and most influential attempts to formulate a cross-cultural theory of values. Operating at a macro-cultural level, Kluckhohn and Strodtbeck define a universal framework within which every society must function. The central hypothesis is that every human society, regardless of its geographical location or historical stage of development, must address a limited number of universal problems arising from the basic needs of survival. According to the theory, the possible val-

ue responses or orientations to these problems are also limited and universally recognizable, yet different cultures display distinct preferences among them (Kluckhohn & Strodtbeck, 1961). The theory identifies five fundamental categories of universal problems or basic concerns that all human beings face:

1. **Human Nature:** The orientations include perceiving humans as Evil, Mixed, or Good.
2. **Relationship to the Natural World:** The orientations are Subordinate to nature, Harmony with nature, or Dominant/Mastery over nature.
3. **Time Orientation:** The focus can be on the Past, Present, or Future.
4. **Human Activity:** The orientations include Being (emphasizing spontaneous self-expression), Becoming (emphasizing inner development), or Doing (emphasizing achievements and measurable external results).
5. **Social Relations:** The orientations are Hierarchical, Collateral (focusing on the group or kinship), or Individual.

The first systematic and empirically tested classification of values was proposed in Milton Rokeach's Value System Theory (1973), which has been highly influential in the fields of social psychology and organizational behavior. The author distinguishes two main groups, each containing 18 values:

Terminal Values: These values define the desired end-state of existence. They represent the goals that an individual strives to achieve throughout life. Terminal values can be personal in nature (e.g., Freedom, Inner Harmony, Health, Self-Respect) or social in nature (e.g., World Peace, National Security, Equality).

Instrumental Values: These values define the desired modes of behavior or competence. They reflect how an individual wishes to live their life, encompassing a set of behaviors and ways of interacting with others. Instrumental values are moral in nature and denote competence (e.g., Honest, Responsible, Loving, Logical, Ambitious, Tolerant).

To measure values, Rokeach developed an instrument called the Rokeach Value Survey (RVS). The functional distinction between the two types of values is critical. Instrumental values serve as the moral and competence-oriented path (How) to achieving terminal values (What). This structure intuitively helps explain ethical behavior. For example, two individuals may prioritize the same terminal goal (e.g., Sense of Accomplishment), but if

one employs instrumental values such as Honesty and Responsibility, while the other prioritizes Ambition without moral constraints, their paths and behaviors will differ significantly, potentially leading to conflict.

Shalom H. Schwartz's (1992) theory of basic human values is recognized as a leading model in psychological research and provides a framework that significantly builds upon classical models such as Rokeach's. By further developing and modifying the RVS, Schwartz identifies ten core personal values, which are differentiated based on their underlying motivational goals. These ten values are considered universal, as they are embedded in humans' need to address three universal requirements for existence:

1. The needs of the individual as a biological organism.
2. The requirements for coordinated social interaction.
3. The needs for the survival and well-being of groups.

The ten core values are organized into four higher-order dimensions:

- **Self-Transcendence:** Focus on the well-being of others and nature. Includes Benevolence and Universalism.
- **Self-Enhancement:** Focus on personal success and dominance over others. Includes Power, Achievement, and (partially) Hedonism.
- **Openness to Change:** Focus on independent action and new experiences. Includes Self-Direction, Stimulation, and (partially) Hedonism.
- **Conservation:** Focus on order, self-restriction, and preservation of the status quo. Includes Security, Conformity, and Tradition.

Table 1 summarizes the structure of the 10 basic values.

In the context of tourism, the most relevant higher-order dimensions are Self-Transcendence (Universalism, Benevolence) and Openness to Change (Self-Direction, Stimulation), which predict support for sustainable, inclusive, and innovative practices. Strategies that emphasize environmental protection, equality, and hospitality toward diverse groups resonate with universalistic and benevolent values - both among guests and employees (Schwartz, 1992; Schwartz et al., 2012; De Groot & Steg, 2008).

Table 1. tructure and motivational goals of Schwartz's 10 basic values

Value Type	Motivational Goal	Higher-Order Dimension (Dynamics)
Benevolence	Preservation/enhancement of the well-being of close others	Self-Transcendence
Universalism	Understanding, tolerance, protection of all people and nature	Self-Transcendence
Stimulation	Excitement, novelty, challenge	Openness to Change
Hedonism	Pleasure and sensuous gratification	Openness to Change / Self-Enhancement
Achievement	Personal success through competence according to social standards	Self-Enhancement
Power	Control or dominance over people and resources	Self-Enhancement
Security	Safety, harmony, and stability	Conservation
Conformity	Restraint from actions that violate social norms	Conservation
Tradition	Respect for cultural customs and ideas	Conservation

Source: The table was compiled by the authors based on Schwartz (1992)

The success of Schwartz's theory is largely due to the developed psychometric instruments, which allow for cross-cultural validation of the model. Two main methods are primarily used to measure personal values (Schwartz, S. et al., 2012):

Schwartz Value Survey (SVS): This instrument requires respondents to directly rate the importance of a list of abstract value words (e.g., "Independence," "Power") as guiding principles in their lives.

Portrait Values Questionnaire (PVQ): The PVQ presents values through short descriptions or "portraits" of people who implicitly express a particular motivational goal. Respondents rate how similar they are to the described person. The advantage of this method is that it is less dependent on the cognitive ability to directly evaluate abstract concepts.

Schwartz's theory is one of the most robustly supported in the social sciences. Studies covering over 82 countries and tens of thousands of participants provide strong evidence for the validity and cultural universality of the circular structure of values (Schwartz, S. H., 2012). The main finding is that the dynamic model, describing the conflict and compatibility between values, is reproduced across all cultures. Although individual priorities vary considerably, the hierarchical order of importance of the ten values shows a surprising consensus at the societal level (a pan-cultural hierarchy). This hierarchy serves as a baseline against which the priorities of any specific group can be compared. Globally, the most highly prioritized values are Benevolence, Universalism, and Self-Direction. The least prioritized in this hierarchy are typically Power and Stimulation.

This consensus reflects the deep social imperatives governing human societies. The high priority given to Self-Transcendence (Benevolence and Universalism), which are associated with the well-being of others, suggests that the need for coordinated social interaction and group survival is more fundamental to group stability than individualistic dominance or pleasure. The low priority given to Power can be interpreted as a collective protective mechanism: if Power dominated societal priorities, social cohesion would be compromised.

One of the greatest strengths of Schwartz's model is its ability to predict the relationships between values and various attitudes and behaviors. Values serve as standards that directly guide the selection of actions and evaluations (Schwartz, S., 2022). For example, it has been shown that individuals who highly prioritize Universalism demonstrate stronger pro-environmental personal norms, beliefs regarding climate change, and support for relevant policies (Bouman, Steg & Kiers, 2018). Research indicates that those who value social order, fairness, and helpfulness are motivated to pursue these goals. This confirms that values are not static declarations but dynamic motivators that explain a significant portion of human behavior.

Theoretical models of values have wide applicability across various social domains, including the management of the tourism industry. Understanding value profiles is critical for human resource management and organizational development. Schwartz's theory of basic human values and the corresponding instruments, SVS and PVQ, measure personal values, but in later developments, they have been modified to assess social values in the context of different organizations (Schwartz, 2006).

Building on the theoretical foundations of human values, it becomes evident that values extend beyond individual cognition and behavior to shape organizational strategies and corporate conduct. In the tourism sector, enterprises are increasingly recognizing that aligning business practices with universal human values (respect for human dignity, social justice, environmental stewardship, and cultural heritage) enhances both ethical responsibility and long-term competitiveness. By incorporating values into decision-making and strategic planning, tourism organizations bridge the gap between individual ethical motivations and collective organizational action, providing a moral and motivational framework for corporate social engagement. This integration of values underpins the development and implementation of Corporate Social Responsibility (CSR) initiatives, Environmental, Social, and Governance (ESG) frameworks, and universal codes of conduct such as the Global Code of Ethics for Tourism. It enables organizations to address the expectations of diverse stakeholders, including employees, customers, local communities, and regulatory bodies, while fostering empathy and emotional intelligence as strategic resources. Consequently, the study of personal and universal human values offers a critical lens for understanding how tourism enterprises operationalize responsible practices, navigate complex stakeholder relationships, and advance sustainability, inclusivity, and innovation. This theoretical grounding directly connects the individual-level value systems explored in earlier sections with the practical, organizational-level approaches to social engagement and ethical tourism that are discussed in the subsequent sections.

APPROACHES TO SOCIAL ENGAGEMENT IN BUSINESS

The practice of corporate social engagement has existed long before it was formally conceptualized, yet it continues to attract significant attention from researchers and economic actors alike. Notably, within the field of tourism, theoretical interest in this concept has increased considerably over the past two decades (Font, 2018). Researchers hold varying views regarding the historical emergence of the concept of social responsibility. Some of them (Bichta, 2003; Feng, Chen, & Tang, 2018; Liu, 2024) attribute the origins of the theory of corporate social responsibility to the British scholar Owen Shelton (1923), who, in his book *Philosophy of Management*, discussed the moral aspects of companies' responsibilities toward the needs of various stakehold-

ers both inside and outside the industry. Later, the idea of corporate social responsibility was further developed by Peter Drucker. In his 1942 book *The Future of Industrial Man: A Conservative Approach*, Drucker advanced the thesis that business organizations have social obligations in addition to economic objectives (Serafimova, 2009). A significant number of researchers consider the formalization of the concept of corporate social engagement to have begun with Howard Rothmann Bowen's 1953 book, *Social Responsibilities of the Businessman* (Lund-Durlacher, 2015; Wong, Kim, & Lee, 2019). In this work, Bowen articulated his views on the obligations of companies to pursue policies, make decisions, and take actions aligned with the values and objectives of society (Bowen, 1953). Bowen's work became foundational for subsequent research on corporate social responsibility, with the conceptual development of the idea continuing through the contributions of scholars such as Davis (1960), Frederick (1960), Eels and Walton (1961), McGuire (1963), Sethi (1975), Carroll (1979), among others.

Proponents of classical economic theory firmly oppose the notion that businesses should assume social responsibilities. Levitt (1958) argues that the voluntary acceptance of social commitments by businesses contradicts the economic rationale for their existence. Similar views are expressed by other scholars, among whom one of the most frequently cited critics of broader social obligations in business is the Nobel laureate economist Milton Friedman (1962; 1970). The founder of monetarism argues that a company's sole responsibility is to its shareholders and owners, reducing corporate social responsibility to the use of resources and the conduct of activities aimed exclusively at generating profit. According to Friedman, business responsibilities are confined to economic dimensions only, with corporate management accountable solely to owners who expect maximum profit. This perspective dictates the exclusion of any social programs from the professional role of the manager, who neither possesses delegated responsibility nor the necessary knowledge and resources to address social issues. Although the theoretical debate over the role of business has continued in subsequent decades, it can be asserted that proponents of corporate social responsibility significantly outnumber its opponents (Serafimova, 2009; Lund-Durlacher, 2015).

The concept of social responsibility in business has not developed solely within the academic sphere; international institutions have also contributed to this field by offering various interpretations of the idea of social responsibility.

The concept of corporate social responsibility is not developed solely at a theoretical or scholarly level; international institutions also contribute to this field by offering various interpretations of the idea of social responsibility. The United Nations (UN) has launched initiatives such as the UN Global Compact, which outlines ten universal principles in the areas of human rights, labor, environmental protection, and anti-corruption (United Nations, 2022). The European Commission (EC) has also developed policies aimed at promoting corporate social responsibility (CSR). For instance, the EC's 2011 Communication defines CSR as "the responsibility of enterprises for their impact on society" and emphasizes that organizations should integrate social, environmental, ethical, and human rights concerns into their business operations and core strategies (European Commission, 2011). The International Organization for Standardization (ISO) has developed the ISO 26000 standard, which encourages organizations to commit to the principles of social responsibility, including respect for human rights, adherence to labor standards, environmental protection, and transparency. Although ISO 26000 is not a certifiable standard, it provides a comprehensive framework for integrating social and environmental considerations into organizational management processes (ISO, 2010). The Global Reporting Initiative (GRI) also develops standards that enable companies to publicly report their performance in the social, environmental, and economic domains. The GRI Standards constitute a modular system of interconnected guidelines that address topics such as energy consumption, emissions, biodiversity, labor conditions, equality, discrimination, corruption, and fair business practices, among others (Global Reporting Initiative, 2025). In contemporary socio-economic development, the concept of corporate social responsibility is gradu-

ally evolving from a focus on profit maximization toward the integration of sustainable practices and the creation of value for all stakeholders (Table 2).

Until 1970, the dominant understanding of business responsibilities was shaped by classical economic theory, exemplified by Milton Friedman's view that the primary responsibility of business is to increase its profits, while complying with laws and ethical standards (Friedman, 1970). Social and environmental issues were regarded as the responsibility of the state rather than the private sector.

With growing public awareness of social and environmental issues, companies began engaging in charitable initiatives and sponsorships. In the tourism sector, this was reflected through support for local communities and cultural events, albeit without strategic integration into business models. During the 1970s and 1980s, debates on corporate social responsibility (CSR) focused on regulatory and legal aspects, including compliance with legislation and minimizing the negative social and environmental impacts of business activities. In the 1980s, R. Edward Freeman's stakeholder theory gained significant popularity, emphasizing that organizations should consider the interests not only of owners and shareholders but also of all groups affected by their operations, including employees, suppliers, customers, public institutions, and local communities (Freeman, 1984). This broadening of focus from shareholders to a wider range of stakeholders revealed new dimensions of CSR related to transparency, accountability, and the development of collaborative partnerships.

In the 1990s, more complex models emerged, such as the "Triple Bottom Line" introduced by John Elkington (Elkington, 1997). This model is based on the premise that organizations should assess their success not only in terms of economic outcomes but also regarding the social and environmental impacts

Table 2. The Evolution of Theories on Corporate Social Responsibility

Period	Theoretical Framework	Key Characteristics
Until 1970	Classical Theory	Focus on Profit – "The only responsibility of business is to increase its profits."
1970 – 1990	Philanthropic Approach	Voluntary philanthropy, environmental and cultural initiatives driven by good intentions; creating value for all stakeholders, sustainability
1990 – 2010	Instrumental Approach	Corporate Social Responsibility as Part of Competitive Advantage – Profit, People, Planet (the "3P Model")
After 2010	Integrative and Strategic Approach	Environmental, Social, and Governance (ESG) indicators
After 2020	Resilience & Stakeholder Capitalism	Business as Part of the Social Ecosystem

Source: The information in the table has been systematically compiled and summarized by the authors

of their activities. Companies began to view social responsibility not only as an ethical obligation but also as a tool for achieving sustainable competitive advantage (Porter & Kramer, 2006).

Over the past two decades, and especially since 2020, the concept of Environmental, Social, and Governance (ESG) indicators has been established as a standard for evaluating responsible corporate behavior. This approach is grounded in the idea that investment decisions and financial analyses should consider not only traditional financial metrics but also the environmental, social, and governance aspects of a company’s operations (S&P Global, 2021). ESG adds a new dimension to CSR by including specific metrics for measuring carbon footprint, water management, employee relations, human rights, diversity in governance bodies, and anti-corruption policies. Companies, including those in the tourism sector, have begun to integrate sustainable practices into their strategies, assess their impact on stakeholders, and strive for transparency in accountability. The COVID-19 pandemic and increasing climate challenges have further underscored the necessity of

resilience and commitment to all stakeholders, with companies actively seeking to be part of the social and environmental ecosystem.

UNIVERSAL HUMAN VALUES OF IMPORTANCE TO TOURISM

As an integral sector of the economy, tourism largely reflects broader changes in the economy, regulation, distribution of responsibilities, and fundamental societal values. The first serious attempt to integrate universal human values into the operations of tourism enterprises and to formulate universal codes of conduct was made in 1999 with the adoption of the Global Code of Ethics for Tourism. The primary objective of this instrument is to minimize the negative impacts of tourism on the environment and cultural heritage, thereby promoting sustainable development. At the same time, it aims to maximize the benefits that tourism can generate across economic, socio-cultural, and political dimensions. The Code comprises ten fundamental principles (Table 3) that

Table 3. Principles of the Global Code of Ethics for Tourism

Principle	Brief Description
Tourism’s contribution to mutual understanding and respect between peoples and societies	Promoting ethical values, tolerance and respect, harmony with traditions, security and safety, awareness
Tourism as a vehicle for individual and collective fulfilment	Equality, education, prioritizing personal and collective self-awareness
Tourism, a factor of sustainable development	Environmental protection, conservation of rare and valuable resources, proper distribution of tourist flows, respect for local rights and traditions
Tourism, a user of the cultural heritage of mankind and contributor to its enhancement	Preservation of the uniqueness of traditional cultural products, crafts and folklore; enhancement of cultural heritage through investments; respect for artistic, archaeological, and cultural heritage
Tourism, a beneficial activity for host countries and communities	Engagement of locals in tourism, improving the living standards of the population, attention to specific issues, environmental impact assessment of projects
Obligations of stakeholders in tourism development	Objectivity, honesty, and balanced information; cooperation with the public sector; cultural and spiritual enrichment
Right to tourism	Universal right to tourism, development of social tourism, promotion of travel for youth, elderly, and persons with disabilities
Liberty of tourist movements	Access to all available forms of communication; free movement within or across national borders; equal rights for locals and foreigners; access to convertible currency
Rights of the workers and entrepreneurs in the tourism industry	Guaranteeing the rights of employees and self-employed persons; right to education; right to professional development; exchange of experience; freedom to invest and trade; partnership
Implementation of the principles of the Global Code of Ethics for Tourism	Cooperation between public and private stakeholders in tourism development; monitoring and ensuring effective implementation of these principles

Source: WTO General Assembly, 1999

clearly indicate that adherence by tourism enterprises not only ensures compliance with the international legal framework and standards but also fosters long-term sustainability and builds trust in the positive image of these organizations.

Thus, tourism becomes not only an economically successful sector but also a socially and environmentally responsible industry that reflects universal values such as respect for human dignity and equality, social justice, environmental stewardship and cultural heritage preservation, transparency and integrity, as well as cooperation and effective partnership among all stakeholders. At first glance, the integration of these principles into the business strategies of tourism organizations may seem straightforward. Ensuring responsibility and sustainability as a business strategy involves incorporating practices such as the use of renewable resources, waste minimization, biodiversity conservation, and respect for local cultures. Ethics and respect for cultural diversity are fostered through staff training on cultural sensitivity and the provision of services that do not violate social norms and that honor the differences among consumers. Social responsibility and equality result from implementing policies promoting equal opportunities, access to services for disadvantaged groups, and protection from exploitation. The rights and well-being of employees can be safeguarded by investing in their professional skills and competencies, ensuring a safe and fair working environment, and complying with labor legislation. Benefits to the local community can be maximized when tourism enterprises establish partnerships with local suppliers, invest in social projects, infrastructure, and superstructure, and support local culture, traditions, and crafts. Freedom of movement is ensured through business strategies based on transparent and timely information for tourists, providing easy and seamless access to services, and respecting the rights of each tourist as both a consumer and a citizen.

Referring to the reflections of Yuval Harari, such universal and eternal principles of justice lack objective validity (Harari, 2014). This is due to the fact that humanity lives within an “imagined order” that establishes common behavioral rules based on beliefs, while an individual’s life is pre-shaped by myths and imposed understandings (Harari, 2014). In the context of tourism, the integration of universal values encounters the diversity of cultures and social systems, each with its own myths and beliefs that shape the behavior and way of life of different communities and individuals. This, in turn, creates the necessity for flexible approaches and models that

take into account the specificities and cultural differences of consumers. At the same time, tourism can become a field where new myths and values are created. Intercultural dialogue could stimulate the development of a more inclusive and dynamic “imagined order.” In practice, this means that universal human values are not fixed or predetermined but are constructed and evolve through processes of cultural and socio-psychological exchange. Therefore, while the absolute universality of human values may be contested, their functional role in promoting responsible behavior and sustainable tourism remains crucial. Tourism can be understood as a platform that rearranges social myths and expands ethical standards supporting human dignity and mutual respect among nations on a global scale.

The unprecedented crisis triggered by COVID-19 has exposed numerous weaknesses in corporate management models worldwide. This has prompted Professor of Law Ganesh Sitaraman to propose the establishment of a Ministry of Sustainability, envisioned as a “roadmap” to coordinate the United States’ preparedness for future crises through collaboration between the public and private sectors. According to this concept, corporate governance should shift from shareholder primacy towards an inclusive and ethical development model, where profit is not achieved at the expense of human capital and the environment (Georgescu, 2020).

In the current stage of global development and the emergence of global citizenship, the integration of ethical values into the strategies of tourism enterprises is no longer perceived merely as a moral choice, but rather as a forward-looking approach that ensures long-term success. While the transition from conventional business thinking to placing universal human values at the core of corporate strategy may sound straightforward, in practice, companies often encounter a range of challenges during this shift. These challenges are frequently driven by economic pressures and intensified competition within the tourism sector, a lack of knowledge and expertise, complex stakeholder relationships, and conflicting interests (Fennell, 2018).

Tourism is not merely an economic activity but also a cultural and social phenomenon. In this capacity, it is expected to incorporate the multiple dimensions of contemporary societal challenges. In this regard, it can be argued that the values embedded in the corporate strategies of tourism enterprises transcend conventional business priorities, bringing to the forefront critical questions such as: to what extent a company is flexible and adaptive to evolving human needs and shifts in consumer philosophy;

whether and to what degree it demonstrates tolerance toward emerging expectations; how empathetic the organization is; and whether it is capable of exhibiting emotional intelligence - an attribute traditionally associated with human beings rather than institutions. Empathy and emotional intelligence within tourism enterprises are fundamental to the transition from **a profit-centered model to a human-centered strategy**. This shift places communities at the core of business operations, ensuring the safety, health, and sustainability of tourism products. It involves the development of flexible supply chains, the building of trust through transparency and social responsibility, and active collaboration with the public sector. Such partnerships aim to coordinate efforts not only in times of crisis management but also in safeguarding the long-term interests of all stakeholders through the implementation of sustainable practices and effective tourism policy (Porter & Kramer, 2011; Freedman et al., 2023).

Guided by the understanding that the tourism industry is not merely a tool for profit maximization, this study argues that emotional intelligence and empathy should be considered strategic resources for tourism enterprises. Increasingly, the business community is converging around the idea that effective management is not solely based on simple data analysis, but also on the ability to recognize and respect human needs and emotions. In this context, empathy emerges as a powerful leadership tool that facilitates informed decision-making, creating high value for both consumers and employees within the organization. Naturally, the human-centered model does not reject the importance or benefits of profit; rather, it links profitability to values such as solidarity, social justice, and engagement. This approach aligns closely with the political ideology known as *humanism*, which places human dignity and belief in the value and potential of the individual at its core - an essential principle underpinning all service-related processes in the tourism sector, as well as in other industries. Emotional intelligence and empathy should no longer be viewed solely as individual personality traits. In today's highly interconnected and competitive world, they serve as strategic competencies and form the foundation of innovation and sustainable leadership. Goleman (2011) emphasizes that organizations with well-developed emotional intelligence foster more resilient and adaptive cultures, particularly in times of widespread uncertainty. Through emotional intelligence, tourism enterprises can build long-term relationships with customers, suppliers, and partners; adapt more flexibly to emerging crises; and better identify the needs of diverse stakeholders.

In this context, empathy and emotional intelligence can be viewed as „soft powers“ in the management of tourism organizations. These competencies facilitate a deeper understanding and more effective implementation of principles embedded in various international legal instruments that uphold universal human values - such as the *Universal Declaration of Human Rights* - United Nations, 1948, the *UN Sustainable Development Goals 2016–2030*, and the *OECD Guidelines for Multinational Enterprises on Responsible Business Conduct*, most recently updated in 2023.

MODELS FOR INTEGRATING UNIVERSAL HUMAN VALUES INTO THE DEVELOPMENT STRATEGIES OF TOURISM COMPANIES

The development of ethical and socially responsible tourism has become a leading priority for contemporary emotionally intelligent and empathetic tourism companies. The models for integrating universal human values into the business strategies of such enterprises represent frameworks and approaches that support the tourism sector in establishing itself as a driver of positive change in the context of globalization. The previously discussed circumstances and arguments allow for the identification of several core models that place the human being and society at the center of corporate development.

- ✓ **Human-Centered Model** – This model integrates key values such as empathy, respect for multiculturalism, recognition of human dignity, and the assurance of safety and security. It places the individual - whether a customer, employee, or local resident - at the core of all business decisions and operations (Prahalad & Ramaswamy, 2004; Norman, 2013);
- ✓ **Ethical Leadership Model** – This model emphasizes values such as integrity, accountability, and moral responsibility, focusing on building a corporate culture grounded in transparency and fairness (Treviño & Nelson, 2016);
- ✓ **Sustainable Development Model** – This model involves applying the principles of intergenerational and intragenerational equity, responsibility, and solidarity, with the primary goal of achieving a balance between economic benefit, social justice, and environmental preservation (Schaltegger et al., 2016; Popova, 2023);

- ✓ **Inclusive Model** – This model emphasizes values such as equality, tolerance, and inclusion, aiming to ensure equal access and participation of all social groups in tourism consumption, thereby practically enhancing the organization's social engagement (UNDP, 2022);
- ✓ **Cooperative Model** – Based on principles such as shared responsibility and collaboration, this model aims to build partnership networks among all stakeholders involved in tourism development through effective resource management, sustainable development of tourist destinations, and joint timely responses to crises of various kinds (Rosas, 2025).

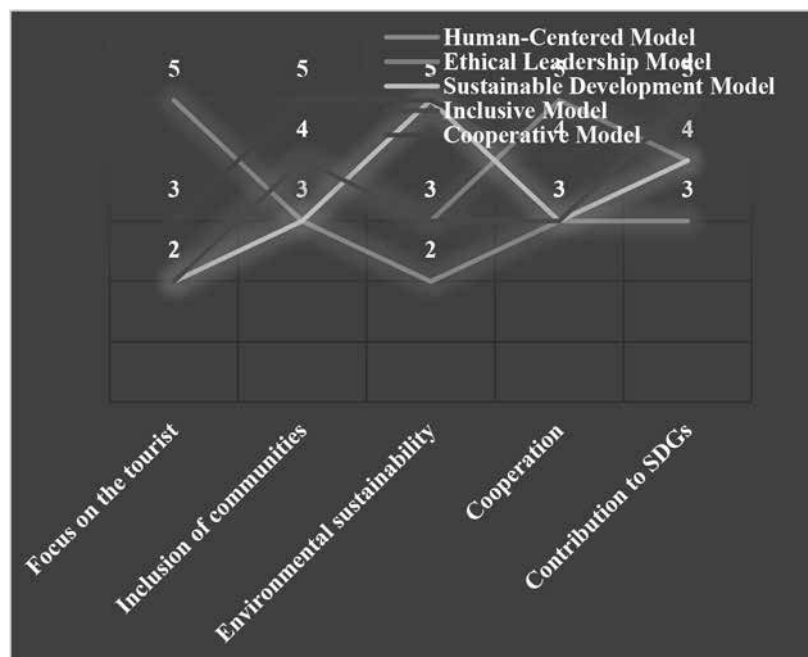
A key characteristic of the mentioned models is that they do not mutually exclude each other; rather, they are often combined and complement one another. For example, an eco-hotel may implement sustainable green practices while simultaneously involving the local community in its activities and cooperating with local and/or governmental authorities. None of the five analyzed models can be considered sufficient on their own, as they each have different priorities and areas of focus. For this reason, several key criteria representing carriers of universal human values were selected for their analysis. These criteria were evaluated on a scale from 1 to 5,

where 1 indicates a very weak focus, 3 a moderate focus, and 5 a strong focus (Figure 1).

The chart clearly indicates that no single model dominates across all dimensions and criteria, which suggests the necessity of an integrated approach when shaping the business policies of tourism enterprises. The cooperative and ethical leadership models score highest in areas such as collaboration and contribution to the Sustainable Development Goals (SDGs), while the human-centered model focuses primarily on the tourist's experience. However, the more it prioritizes the individual, the less it tends to account for environmental and social aspects of sustainable development. This implies that the human-centered model is relatively individualistic and far less oriented toward collective well-being compared to the sustainable, inclusive, and cooperative models.

All of this highlights the necessity of applying various hybrid models, based on the long-term vision of tourism companies to address the complex challenges of the surrounding environment. The implementation of such mixed models is justified by the following circumstances (Popova, 2023):

- No organization can remain competitive in the market unless its activities are at least partially aimed at creating added value for society;
- It is impossible for an organization to achieve year-round development unless it integrates



Source: compiled by the authors

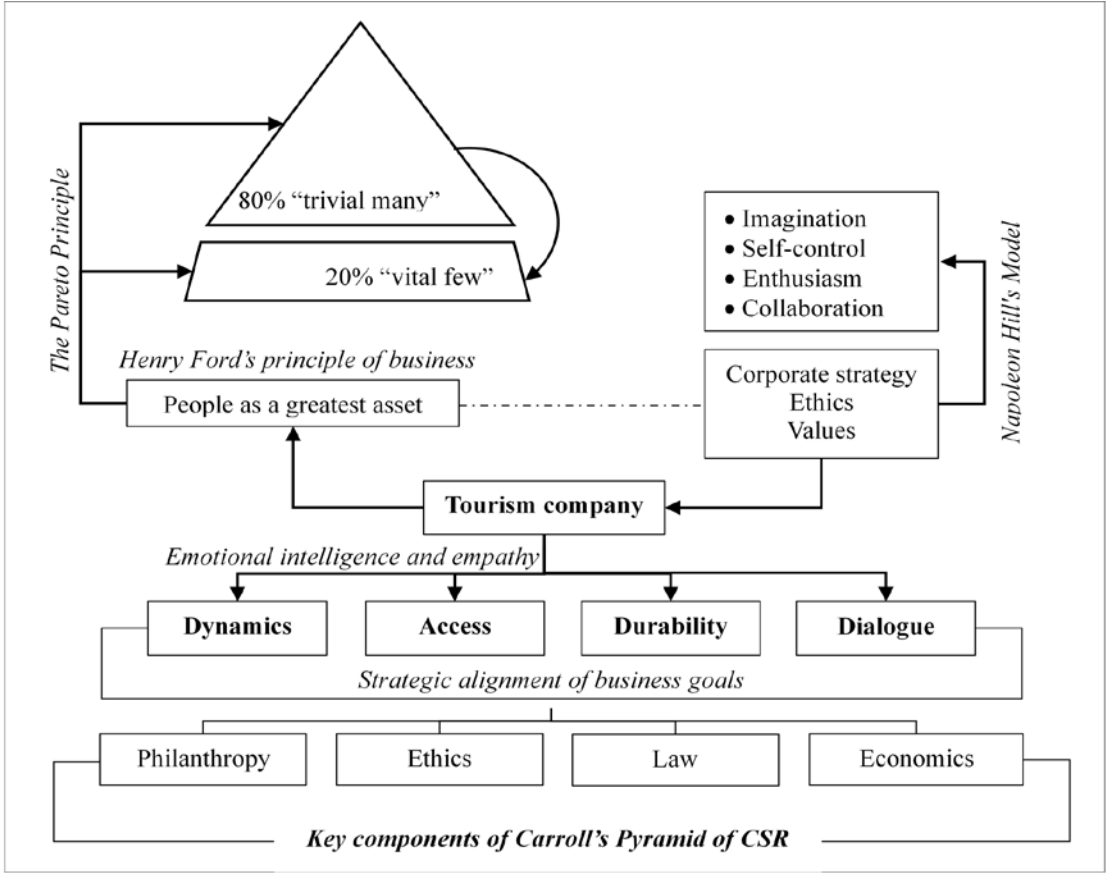
Figure 1. Evaluation of the models based on selected criteria

- the challenges of globalization into its corporate strategy;
- There is no viable scenario in which a successful company can ignore social inequality and remain indifferent to environmental protection while still being sought after and valued by diverse market segments;
 - An organization cannot thrive as an economic entity unless it ensures the well-being and development of human resources both within and outside its structure;
 - The economic activity of every company is the foundation of its corporate social responsibility — if an organization is not profitable, it cannot effectively contribute to society.

The integration of the approaches analyzed in this paragraph for incorporating core values allows for the development of a unified, hybrid model, provisionally called the DAD² model (Figure 2). It is based on fundamental behavioral principles for tourism companies: Dynamics, Access, Durability, and Dialogue, each corresponding to priorities from the

previously discussed models: **Dynamics** – derived from the human-centered model, emphasizing adaptation to tourists’ needs; **Access** – from the inclusive and ethical models, focusing on benefits for all social groups; **Durability** – from the sustainable model, stressing resource conservation, cultural identity preservation, and a strategic long-term outlook; **Dialogue** – from the cooperative and inclusive models, highlighting active involvement of local communities and partnerships with stakeholders.

Napoleon Hill argues that personal enthusiasm is the foundation of success (Hill, 1937). This is especially relevant in the tourism sector, where the emotional state of employees directly influences service quality and the overall tourist experience. Therefore, corporate strategies should be expanded and “emotionally enriched,” as this would contribute to the long-term competitiveness of the tourism business. The DAD² model offers an integrated management framework combining four key dimensions that reflect the need for a systemic and flexible approach in managing tourism enterprises. Dynamics emphasizes the importance of adaptability and the appli-



Source: compiled by the authors

Figure 2. DAD² Model for Integrating Universal Human Values into the Business Strategy of a Tourism Enterprise

cation of innovation in response to the constantly evolving consumer philosophy of modern tourists. Access highlights economic, physical, and social inclusion of certain, often marginalized social groups, ensuring access to tourism products and services as a mark of social justice. Dialogue encourages collaboration among stakeholders, serving as a real prerequisite for value creation, conflict resolution, and crisis management. Durability focuses on achieving long-term well-being for global citizenship across three main dimensions - economic, socio-cultural, and environmental. The implementation of the model could facilitate the achievement of the SDGs and serve as a practical applied paradigm for the social legitimacy of the tourism business.

The key components of the DAD² model support the formation of a management framework aimed at creating a sustainable and competitive tourism experience by integrating meaningful and socially responsible business principles that generate added value for all participants in the tourism process. In the context of developing year-round tourism, tourism companies should apply a holistic and interdisciplinary approach that combines well-established and long-recognized management paradigms. The starting point of the model is the maxim that underpins Henry Ford's value system: *A business that makes nothing but money is a poor business* (Sharma, 1998). The perception that human resources are the company's primary source of strength, and that empathy is a key virtue, combines principles from at least three of the models analyzed in the preceding pages. This, in turn, leads to prioritizing the human being as the central player in the tourism arena, whether in the role of a consumer (tourist) or as a person employed in the tourism sector (employee).

Regarding the development of human resources, as well as society as a whole, organizations in tourism should take into account the so-called Pareto Principle, also known as the Law of the Elite. This principle suggests that for many events, approximately 80% of the results come from 20% of the causes - that is, most things in life are not distributed evenly, and some factors have greater significance than others (Abyad, 2020). There is also another thesis related to the 80/20 Rule, oriented towards the economic activity of the so-called 20/80 Society: In every society, 20% of the people produce 80% of the benefits and profits. At the other end of the curve, 20% of the people create 80% of the problems and losses (Natov, 2023). In an extremely dynamic environment and with the emergence of Generation Z as creators of new work models and initiators of company restructuring, a key indicator of high emo-

tional intelligence and empathy in tourism companies will be their ability to identify those competitive advantages of young people that could at least partially offset this rule and elevate that part of the 80 Society which could be attributed to the 20 Society - i.e., the people who generate economic and spiritual value (Popova, 2023). All of this fully aligns with the principles of the sustainable, inclusive, and ethical leadership models. The incorporation of universal human values into the business strategy of a tourism enterprise should not be regarded as an end in itself, nor should it ever be treated as a mere routine task that is easy to implement. According to Napoleon Hill, enthusiasm and imagination can act as catalysts for change and create lasting motivation for it, while inspiration serves as a driver of collaboration (Hill, 1937). This concept fits perfectly within the theory of emotional intelligence and sustainable leadership in tourism. Tourism enterprises operate in an environment that requires not just the provision of services but the creation of an experience, making emotional engagement a key factor for competitiveness. All of this integrates in a unique way with Archie Carroll's classic CSR model, which broadly states that beyond purely economic functions, every company has a wider purpose, and part of the company's revenues should be reinvested back into the business and the surrounding environment (Carroll et al., 2017).

Philanthropy, as a conscious human virtue, can be understood as an element of corporate social responsibility for any business organization. However, it should not be perceived merely as the unconditional donation of various resources, most often financial, but rather as a supreme value and a strategic tool for creating added value, where local communities are the central beneficiaries. In fact, there are already numerous tourism companies that successfully apply the principles of the DAD² model. An example is the *TUI Care Foundation*, which provides support for education and entrepreneurship in developing tourist regions around the world. In the United States, the hotel chain Marriott International established the *Marriott Foundation* in an effort to create thriving local communities and maintain partnership relations with non-governmental organizations. *Six Senses Hotels* focus on hiring exclusively local staff and develop training and internship programs aimed at supporting career development, as well as sustainable initiatives such as Earth Lab and the Mission Wellness initiative. In Africa, Asia, and South America, the luxury travel operator *&Beyond* implements various initiatives aimed at conserving wildlife, water basins, and the culture and traditions

of local communities. *Airbnb* provides temporary accommodation during various humanitarian crises. In Bulgaria, several foundations established by tourism enterprises recognize talented youth and offer diverse opportunities for their subsequent career development within the sector. The examples mentioned represent only a small part of the growing wave of corporate social responsibility and ESG initiatives. Philanthropy and social responsibility are ensured through the establishment of corporate foundations, which not only promote the sustainability of the tourism business but also enhance trust in the destinations.

Regarding the prioritization of human capital in all its dimensions, *The Ritz-Carlton Hotel Company*'s brand is founded on the philosophy: "*We are Ladies and Gentlemen serving Ladies and Gentlemen.*" A distinctive feature of the chain is that each employee has the authority to spend a certain amount to meet a guest's needs without seeking prior approval. This demonstrates a high level of trust in the staff and fosters a corporate culture of leadership. Here, one of Ford's fundamental principles is put into practice - the understanding that employees are the company's most valuable asset. Emirates Group reported record profits for 2024–2025, with their analysis indicating that the majority of revenue comes from approximately 20% of their customers. As a result, the airline operator develops highly personalized offers by applying a human-centered management model and operating according to the Pareto Principle. As a form of virtuous responsibility, philanthropy is crucial for the sustainable development of the tourism business, serving not only as a moral value but also as a strategic asset that enhances the competitiveness and image of tourism enterprises.

PILOT TESTING OF THE DAD² MODEL THROUGH EXPERT EVALUATION

The DAD² model was pilot-tested using the Expert Evaluation Method (Delphi approach), which allows for both qualitative and quantitative validation of conceptual frameworks through the insights of practitioners. Semi-structured interviews were conducted with three experts from the tourism sector: a manager of a five-star hotel, an owner of a travel agency, and a chairperson of a non-governmental organization engaged in regional sustainable tourism development.

During the interviews, experts evaluated each of the four components of the DAD² model (Dynamics, Access, Durability, Dialogue) on a Likert scale from 1 to 5, where 1 represented a very low presence or priority, 3 indicated a moderate presence or priority, and 5 corresponded to a strong presence or priority within the context of tourism practices and business strategies familiar to them.

The results (Table 4) indicate generally high scores across all four components, with *Dynamics* and *Dialogue* receiving the highest average ratings. This reflects the experts' view that adaptability to tourists' needs and stakeholder collaboration are particularly relevant and critical in contemporary tourism operations. *Access* and *Durability* received slightly lower scores, highlighting the challenges in fully implementing inclusive practices and sustainable resource management within certain sectors.

Overall impression: All components received high scores (average ≥ 4), indicating that the experts consider the DAD² model to be applicable and relevant in the context of tourism. *Dynamics* and

Table 4. Expert Evaluation of the DAD² Model Components (Likert Scale 1–5)

Component	Hotel Manager (5*)	Travel Agency Owner	NGO President	Average Score ¹	Interpretation
Dynamics	5	4	4	4.33	High relevance for adaptability and responsiveness to tourists' needs.
Access	4	3	5	4.0	Importance of inclusion and equal access for diverse social groups.
Durability	5	3	4	4.0	Emphasizes sustainable practices, resource conservation, and long-term planning.
Dialogue	4	4	5	4.33	Highlights collaboration with local communities and stakeholders.

Source: compiled by the authors

¹ Scores are based on expert assessments using a Likert scale (1 = very low, 5 = very high).

Dialogue received the highest ratings, reflecting the importance of adaptability and partnership in contemporary tourism practices.

Strengths of the model according to experts:

The model is flexible and allows for the integration of various approaches (human-centered, sustainable, inclusive, ethical, cooperative). It enables a balance between the individual tourist, social justice, and the sustainable development of destinations.

Further recommendations: **Access** received the lowest score from the travel agency, indicating the need for additional guidance or tools to implement social inclusion in the private sector. **Durability** also showed differences in ratings, suggesting that the implementation of sustainable practices requires specific resources and training.

Overall, the expert evaluation confirmed the practical relevance and applicability of the DAD² model in tourism enterprises. The findings suggest that while the model is conceptually robust, successful implementation may require additional guidance, resources, and training, particularly in areas related to social inclusion and long-term sustainability. The pilot testing also allowed the identification of priority areas for improvement, thereby supporting the model's further refinement and practical adoption as a strategic framework for integrating universal human values into tourism management.

The development and pilot testing of the DAD² model for integrating universal human values into the strategies of tourism enterprises is deeply rooted in established theories of values in the social sciences. The foundational work of Kluckhohn and Strodtbeck (1961) on value orientations, Rokeach's distinction between terminal and instrumental values (1973), and Schwartz's theory of basic human values (1992) all emphasize that values serve as guiding principles for human behavior, decision-making, and social interaction. These theoretical frameworks highlight the universality of certain values, such as benevolence, universalism, and self-direction, which are central to responsible and sustainable behavior.

The DAD² model operationalizes these principles in a practical management framework, translating abstract human values into actionable strategies for tourism enterprises. The four dimensions of the model reflect core motivational goals identified in social science research. For example, **Dynamics** corresponds to self-direction and openness to change, emphasizing adaptability and responsiveness to individual tourists' needs. **Access** aligns with universalism and benevolence, promoting social inclusion and equal participation for all stakeholders. **Dura-**

bility embodies conservation and long-term societal well-being, connecting to values of security, tradition, and sustainability. **Dialogue** highlights collaborative and cooperative orientations, reinforcing social cohesion and shared responsibility.

The pilot testing using expert evaluations further confirms the practical relevance of these theoretical connections. High scores for **Dynamics** and **Dialogue** indicate that experts recognize the importance of adaptability and stakeholder engagement, core components emphasized by value theories as essential for achieving socially responsible behavior. The slightly lower scores for **Access** and **Durability** point to the challenges of fully implementing social inclusion and sustainable practices, echoing the literature on the contextual and cultural variability of values in practice.

The DAD² model serves as a bridge between the abstract conceptualizations of human values in social science and their practical application in tourism management. By embedding universal values into operational strategies and evaluating them through expert feedback, the model demonstrates how theoretical insights can guide ethical, inclusive, and sustainable business practices, ensuring that tourism enterprises not only pursue economic objectives but also contribute meaningfully to social and environmental well-being.

CONCLUSION

In a highly competitive and globalized environment, the tourism business is facing a rethinking of traditional management models. The current study confirms that the social engagement of tourism enterprises is no longer a spontaneous or episodic phenomenon but a strategic decision essential for their socio-economic viability. From both a theoretical and historical perspective, the concept of Corporate Social Responsibility (CSR) has evolved from a peripheral activity to a fundamental management principle. Today, it fosters the understanding that the synergy between a company's economic activity and its social commitment creates a sustainable and competitive business model, integrating the needs of all participants in the tourism process - tourists, local communities, partners, suppliers, contractors, and government authorities at various levels.

The social commitment of tourism enterprises is no longer expressed merely through philanthropy and donations but through the implementation of policies grounded in ethics, transparency, and accountability. This highlights the role of new holistic

models, such as the DAD² model (Dynamics, Access, Dialogue, Durability), which offer an integrated approach to sustainable management in tourism based on universal human values.

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