



Workshop Proposal:

“Walking Through Double Materiality – A Stakeholder-Centered Hotel Journey”

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Background and Relevance

The hospitality industry faces increasing pressure to align its operations with sustainability principles due to regulatory changes, such as the European Corporate Sustainability Reporting Directive (CSRD), and growing stakeholder expectations. The Double Materiality Assessment (DMA) has emerged as a critical method for organizations to evaluate their financial performance in relation to sustainability impacts and external ESG risks (EFRAG, 2023; Bini, Giunta, & Dainelli, 2022). This workshop contributes directly to EuroCHRIE’s goal of fostering innovative research and teaching methodologies in hospitality and tourism by providing participants with a practical, hands-on experience of DMA.

Objective

The primary objective of this interactive workshop is to provide hospitality researchers, educators, and practitioners with a practical method for conducting a DMA using a unique, immersive simulation. Participants will physically engage with a simulated hotel environment, enabling them to directly experience and understand the complexities of stakeholder engagement and sustainability impact assessments.

Organizer

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Timeslot

The required timeslot for this workshop is 1.5 hours.

Session Type

This workshop falls under the "Practice of Research" category, as it provides practical insights into conducting research-based DMA methodologies and encourages participants to apply these insights directly to their research or institutional practices.

Detailed Session Structure

- 1. Introductory Presentation (20 min)** The workshop begins with a concise, research-grounded overview of DMA, highlighting its theoretical underpinnings and practical implications within the hospitality industry. Participants will explore key concepts from the CSRD and European Sustainability Reporting Standards (ESRS), understanding the dual focus of DMA: internal impacts (financial materiality) and external stakeholder impacts (impact materiality) (Antolín-López & Ortiz-de-Mandojana, 2023; IFRS Foundation, 2017).
- 2. Hotel Walkthrough Exercise (50 min)** Participants will collectively navigate a floor carpet representing a hotel, with clearly labeled departmental zones such as Front Desk, Housekeeping, Food & Beverage, Purchasing, Events, and HR. At each departmental station, facilitators will prompt the entire group to:
 - Identify relevant stakeholders (guests, employees, suppliers, communities, regulators, investors).
 - Assess the department's social and environmental impacts.
 - Discuss external ESG issues affecting the department (e.g., climate change, labor legislation).Participants will record their findings collectively, generating a real-time, comprehensive materiality map. In the event of a high number of participants, we might alternatively employ a board or card game with the same underlying principles, allowing small groups to conduct parallel assessments before regrouping for synthesis. This active engagement significantly enhances understanding of stakeholder interactions and sustainability impacts within a hospitality context (Guix, Font, & Bonilla-Priego, 2019; AccountAbility, 2015).
- 3. Debrief and Synthesis (20 min)** The entire group reconvenes to compare insights, identifying key themes such as climate risk, social equity, and regulatory challenges. Facilitators will lead discussions on how these findings can inform strategic decision-making and sustainability-oriented innovations, thus demonstrating DMA's direct impact on business model development (Flammer, Hong, & Minor, 2019; Garst, Maas, & Suijs, 2022).

Educational and Industry Relevance

This session directly contributes to hospitality research and education by equipping participants with actionable insights and practical research skills to conduct DMA effectively. Hospitality educators benefit by integrating this experiential methodology into their curricula, enhancing students' critical thinking, systems understanding, and empathetic engagement—skills crucial for future leaders addressing sustainability in hospitality operations (Deci, Koestner, & Ryan, 1999; Davis, Schoorman, & Donaldson, 1997).

For industry professionals, the session offers immediate, actionable insights aligned with new regulatory requirements and best practices, facilitating compliance and strategic innovation within their organizations (Blacksun, 2025; Hilton Worldwide, 2021).

Pedagogical Benefits and Business Model Innovation Using experiential learning theory (Malmi & Brown, 2008), this workshop actively engages participants, promoting retention and practical application of knowledge. Integrating DMA into strategic planning positions sustainability as a core competitive advantage, opening new avenues for business innovation and stakeholder collaboration (Martin & Butler, 2017).

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