

The role of cognitive frames towards circular economy practices in SMEs

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Abstract

Frame of the research: *The paper explores how organizations are able to manage potential competing logics in the HORECA and Hospitality sectors. In such sectors, mainly characterized by SMEs and where the effect of brand and corporate reputation is not comparable with some manufacturing sectors operating in the B2B market, finding an equilibrium between the economic and environmental need is crucial in order to truly embrace environmental sustainability.*

Purpose of the paper: *The development of an integrative cognitive framework in management where environmental and economic views are strictly enwound, is crucial for supporting the transition towards a more circular economy. The paper explores the drivers for developing such integrative view for the managers of SMEs operating in the hospitality sectors.*

Methodology: *The research is grounded on original data collected by a survey of 252 Italian SMEs operating in the hospitality sector. Adopting a structural equation model, we tested the drivers that can contribute to create respectively an environmental and economic logic in managers, whether the co-presence of these logics is able to generate an integrative view and, as a consequence, the influence of such view on the adoption of pro-environmental practices.*

Findings: *The results confirm the environmental concern being a driver of environmental logic, the importance of the environmental logic and the economic one as determinants of the integrative view and the importance of such view in adopting pro-environmental practices.*

Research limits: *The study is focused on a specific geographical context. The number of drivers of environmental internalization could be expanded.*

Practical implications: *The study contributes to the steam of research on sustainability among SMEs by stressing how intangible factors are crucial for reaching environmental embeddedness.*

Originality of the paper: *Understanding how organizations are able to manage potential competing logics in an integrative cognitive framework is still unexplored, mainly in the Hospitality sectors. In such sectors finding an equilibrium between the economic and the environmental need is crucial for really embracing environmental sustainability.*

Key words: cognitive frames; circular economy; SME; pro-environmental practices; hospitality sector.

1. Introduction

A growing global demand of products and services has increased the need of natural resources and has contributed to the deterioration of the natural ecosystem (UNEP, 2019).

Numerous institutions have increased their efforts for supporting the economic transition towards a more circular and sustainable pattern and make compatible increasing profit and environmental protection (Porter and Kramer, 2011; Gusmerotti *et al.* 2019). As a consequence, citizens and consumers are becoming more demanding in terms of environmental commitment of companies (Testa *et al.*, 2020). In addition, in the hospitality sector, consumers have demonstrated more attention towards the environmental footprint of hospitality and food service (Passafaro, 2020).

However, the increasing pressure from external stakeholders have not generated an isomorphic response from organizations (Boiral *et al.* 2017). In some cases, managers are not able to adopt a cognitive framework where environmental and economic views are integrated causing a decoupling between real environmental performance and external green image (Greenwood *et al.* 2011; Testa *et al.*, 2018). In such circumstances, economic benefits are just in the short term, linked to a precarious improvement of corporate reputation (Marquis *et al.*, 2016), whereas, environmental actions are just superficial and are mainly related to communication actions such as signing an official declaration or publishing sustainability reports (Macellari *et al.*, 2021). Only a cognitive framework where sustainable principles are enwinding into strategy and operations can generate a substantial economic advantage. This assumption is particularly valid in the case of SMEs which are characterized by an endemic lack of financial and physical resources (Testa *et al.*, 2016). For instance, as highlighted by a recent study carried out by Iraldo *et al.*, (2017) focused on the HORECA sector, just a deep managerial commitment and the adoption of practices recognizable by customers can generate a positive effect of economic performance. However, even if there is a wide consensus among scholars that sustainability embeddedness is a *conditio sine qua non* for producing a positive effect on economic performance the debate on which factors are able to lead the institutionalization of sustainability principle is still ongoing (Aguinis and Glavas, 2013). Starting from the consideration that the institutional environment is complex and it is a source of competing logics, some scholars have focused their attention on the managerial approaches on potential conflicting logics such as environment and economic logic (Van der Byl and Slawinski, 2015). Understanding how organizations are able to manage potential competing logics in an integrative cognitive framework, to our knowledge, is still unexplored, mainly in the HORECA and Hospitality sectors. In such sectors, mainly characterized by SMEs and where the effect of brand and corporate reputation is not comparable with some manufacturing sectors operating in the B2B market, finding an equilibrium between the economic and environmental need is crucial in order to truly embrace environmental sustainability. In order to contribute to this search of understanding, following the categorization provided

by Van der Byl and Slawinski (2015) we explored which factors develop an integrative view to the managers of SMEs operating in the HORECA sector. The novelty of the research relies its contribution on shedding light on which beliefs influence the creation of an integrative view supporting the emerging literature on the managerial approach towards sustainability. Moreover, taking inspiration from previous empirical studies, we designed and tested new measurement scales for measuring the integrative cognitive frame as well as the environmental and economic logic, and offer to other scholars useful tools to continue on this steam of research.

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2. Literature review

There are several examples in the managerial literature of researches exploring the benefits of companies deciding to protect the environment while conducting their operations (Porter and van der Linde, 1995; Hart and Ahuja, 1996). Generally, green practices are those activities approached by a firm aiming at reducing the environmental footprint (Ortiz-de-Mandojana and Bansal, 2016). Plenty of environmental management researchers (e.g. Van der Byl and Slawinski, 2015) explored the importance of a cognitive framework in which there is an alinement between the environmental logic and the economic one; in a way where an “advance in one aspect of sustainability should trigger as well an advancement in the economic dimension” (Van der Byl and Slawinski, 2015).

There are researches exploring the interrelation of the integrative view (environmental and economic) of firms operating in the hospitality sector that show a positive relationship between green practices and financial results. For instance, Bagur-Femenias *et al.* (2013) in their work found out that the adoption of green practices in travel agencies allowed them to differentiate themselves from competitors while, at the same time reduce operative costs. Analogously, studies grounding on firms operating in the hospitality sector suggest a positive relation between the adoption of green strategies and short-term financial performance (Leonidou *et al.*, 2013; Cerchione and Bansal, 2020). Many of those researches, also framed in the Italian context, suggest that the adoption of a proactive environment strategy, translating into different actions, resulted in economic benefits represented by greater booking opportunities (Franco *et al.*, 2021), higher tourism destination competitiveness (Cucculelli and Goffi, 2016), etc.

However, the literature exploring linkage between environmental and financial performance has not shown definitive conclusions. During the last few years, some researchers underlined that the mere adoption of environmental actions and practices is not enough for gaining economic benefits as well; environmental actions and practices should be indeed deeply embedded into the firm to produce an economic result (Bromley and Powell, 2012). For instance, some studies (Boiral *et al.*, 2017; Testa *et al.*, 2018) grounding on the neo-institutional theory suggested that firms could ceremonially embrace environmental actions and practices aiming at assuring conformity with institutional requests in order to receive the external legitimacy although enduring operating as usual. Similar

discrepancies are underlined by researches exploring firms operating in the hospitality sector (Claver Cortés *et al.*, 2007; Tarí *et al.*, 2010). For instance, Bagur-Femenias *et al.* (2016) analyze the differences in adopting the ISO 14001 environmental certification and Eco-Management and Audit Scheme (EMAS) by Spanish hotels. The authors conducted a survey of 210 small Catalanian hotels to investigate whether the adaptation of the certification was ceremonially done or was supported by a strong commitment to green practices. The authors underlined a significant difference between the two behaviors, with the former, strongly committed to green practices, obtaining better financial results than other hotels, while the latter showing some sort of misalignment in their external image casted to different stakeholders. In such framework, our research aims at better understanding the alignment of the economic logic and the environmental one as drivers of the adoption of proactive environmental practices from the firms operating in the hospitality sector.

2.1 Hypothesis development

For a firm the consideration of the environment might arise from different sources, such as: regulations, stakeholders, supply chain partners, etc. Those actors represent different typologies of subjects which a firm is seeking to consider by displaying environmental concern. However, as suggested by Dechant and Altman (1994), individual's desires and expectancies about the environment are only partially guided by external forces. Indeed, the same desires and expectancies may also be motivated by an individual concern for the natural environment and the role a subject believes it should play in the societal setting. Shultz (2000) defines environmental concerns as that kind of feeling people develop associated with the degree to which they view themselves interconnected with nature. Davis *et al.* (2009) suggest that a high degree of environmental values (or concern for the environment) acts as a form of personal identity for an individual. For such reason, individuals exhibiting strong environment values or concern for the environment would have a high degree of commitment to the environment, which in the business setting, might drive to the adoption of an environmental logic. In the literature, the role of environmental concern as predictor of environmental logic in firms is not generally explored, and especially for those firms operating in the hospitality sector. For such reason, in order to fully understand such aspect, we formulate the following hypothesis:

H1. there is a positive relationship between the environmental concern and the environmental logic of a firm operating in this sector.

Entrepreneurs may choose to adopt a proactive environmental strategy regardless of external pressures or their goal of profit maximization. Among these, the environmental logic defined as the intention and willingness of the business owner or managers to be engaged in environmental management for reducing the environmental impact is highlighted in many studies. In larger businesses, several researches, showed that firms with

managers holding strong environmental logic help implementing a set of business strategies aiming at the reconciliation of environmental goals with economic goals (Dibrell *et al.*, 2011; Barr, 2007). The importance of such logic is also underlined by Bowen and colleagues (2001) that identified it as one possible explanation for diverging environmental strategies of firms which operate in similar sectors. In the hospitality sector, for instance, Molina-Azorín *et al.* (2009) analyzing a sample of hotels located in Spain, revealed that a managerial logic committed towards the environment translates into a greater integration of environmental consideration in traditional business logics. Similar suggestions are underlined also by Claver-Cortés *et al.* (2007) and Cerutti *et al.* (2016). However, the role of the environmental logic as a driver for the adoption of an integrated view in firms seems almost neglected for other typologies of firms operating in the same sector (i.e. restaurants, bathhouses, etc.). To fully understand the impact of the environmental logic in the adoption of an integrated view in different typologies of firms operating in the hospitality sector, we thus formulate the following hypothesis:

H2. there is a positive relationship between the environmental logic and the integrative view for firms operating in this sector.

Environmental pollution might harm firms in several ways. In some sectors, for instance, there are studies that have underlined the economic impacts associated with marine litter such as reduced fishing, public health effects, and reduced revenues for tourist activities (Hoagland and Scatasta 2006; Newman *et al.*, 2015). Similar impacts were found also with business activities relying on nature-based amenities endangered by pollution issues (Huybers and Bennett, 2003; Bruzzi *et al.* 2011). In such context, firms might directly respond in order to address the environmental damage causing a concrete harm for them. For instance, restaurants have been proved to adopt initiatives such as reduced plastic consumption and waste prevention initiatives also due to the economic damages caused to their business by the pollution surrounding their area (Kim and Hall, 2020). However, even if there are some marginal evidences of such actions taken by firms in order to respond to the economic losses related to the pollution, there is the need to further investigate such aspect. For such reason, in order to understand the impact of the role of the economic damage perception caused by pollution in the hospitality sector we thus formulate the following hypothesis:

H3. there is a positive relationship between the economic damage perception and the economic logic supporting firms in the adoption of integrative view for firms operating in the hospitality sector.

The seminal work of Hart (1995) outline how firms adopting strategies integrating the environmental view with the economic one might gain a competitive advantage, for instance by better utilizing resources, incurring in lower costs or avoiding regularity actions. Since then, several other researchers have investigated such relationship. Brammer and colleagues

(2012), for instance, demonstrated that the reduction of production costs represent a fundamental driver for including environmental aspects into the strategic business process. Within the hospitality sector, there is several evidence from the literature that suggests a strong linkage between the economic logic of reducing cost related to water, energy, and waste management as drivers for the adoption of a complete economic-environmental integrative view (Beccali *et al.*, 2009, Bagur-Femenias *et al.*, 2013). Even if literature seems to agree on the fact that the economic logic might represent a strong driver for the adoption of an integrated view in hospitality firms; Perramon *et al.* (2014) suggest that the intensity of such relationship might be influenced by the dimension of the firm. Indeed, smaller structures (such as restaurants) might perceive negligible economic incentives in considering environmental issues into their strategies. To fully understand the impact of the economic logic in the adoption of an integrative view in the hospitality sector we thus formulate the following hypothesis:

H4. there is a positive relationship between the economic logic and the integrative view for firms operating in this sector

According to Lefebvre *et al.* (2003) a higher level of proactive management of environmental issues may be able to establish a positive association between the environmentally oriented managerial and operational actions to improve environmental performance. In such perspective, an integrative view represents the fundamental prerequisite for adopting pro-environmental actions and achieve an overall better environmental performance. Also in this case, there is some evidence of such relation in business operating in the hospitality sector. The adoption of an integrative view directly translated to the implementation of voluntary tools in the hotel industry (Ayuso, 2006) represented for instance by codes of conduct, eco-labels, environmental management systems (EMSs) and environmental performance indicators. More empirical evidence regarding the impact of the integrative view on the adoption of pro-environmental actions in the hospitality sectors is essential; for such reason, in order to fully understand how the adoption of an integrative view translate to pro-environmental practices, we thus formulate the following hypothesis:

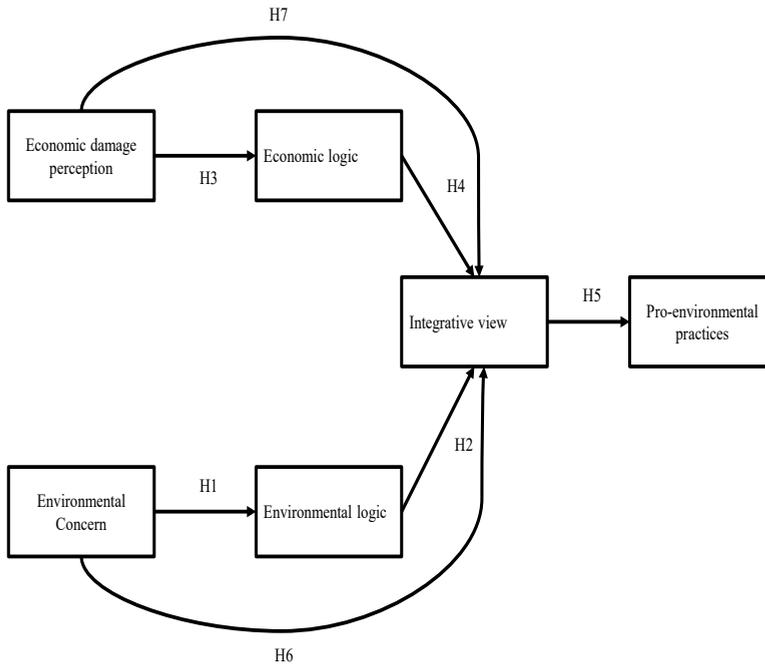
H5. there is a positive relationship between the integrative view and the pro-environmental practices for firms operating in this sector.

Finally, to fully understand the determinants of the integrative view in SMEs operating in the hospitality sector we aim at testing as well the following two mediation hypotheses:

H6. the environmental logic has a mediation role between the environmental concern and integrative view.

H7. the economic logic has a mediation role between the economic damage perception and the integrative view.

Fig. 1: Diagram of the hypotheses to test



Source: our elaboration

3. Method

3.1 Data collection

The research is grounded on the results of a questionnaire completed by firms operating in the hospitality sector (i.e. hotels, restaurants and bathhouses) located in the coastal area of the Tuscany region.

The questionnaire was grounded on the existing literature and designed and adapted in order to provide fruitful information to test the previously presented hypotheses. After the questionnaire was designed, it was tested by five firms operating in such sector. Feedbacks originating from such process were then considered for revising and finalizing the questionnaire. Once the questionnaire was ready, it was then administered by physically visiting the target firms. In more details, the questionnaire was administered in person with a face-to-face interview conducted in the respondent's firm. Visits to firms operating in the hospitality sector located in the coastal area of the Tuscany region were organized in the period ranging from February 2017 and May 2017.

There are many advantages in adopting this modality; for instance, administering the questionnaire in person allowed us to reduce the uncertainty of responses, as a clarification could have been directly provided, and collect a full set of completed questionnaire guaranteeing a

very low drop off rate. Moreover, the interviewer was better able to control the pace of the interview and might have been able to help the respondent to minimize distractions.

The researcher involved in the administration of the questionnaire was appropriately trained in order to briefly introduce the questionnaire and the aim of the study and to assure the confidentiality and anonymity of the information collected. Those aspects of confidentiality and anonymity could be detrimental to properly address social desirability bias (i.e. the tendency of a respondent to answer in the most favorable way) (Tourangeau and Yan, 2007). The respondents were selected by adopting a random sampling approach using list of companies that are available from the local Chamber of Commerce. A total of 300 firms were identified adopting such sampling approach which are adequate for generalizing the population of Italian firms described by ISTAT (ISTAT, 2020) data related to the year 2017 which are presented in Table 1.

Tab. 1: Population of Italian firms

Business activity	n° of firms	% of firms
Hotel	51.448	15%
Restaurant	276.609	83%
Bathhouse	6.902	2%
Total	334.959	100%

Source: our elaboration

The administration of the questionnaire allowed to collect a total of 252 completed surveys; some descriptive statistics of the respondents are presented in Table 2.

Tab. 2: Descriptive statistics of the respondents

Business activity	n° of respondents	% of respondents
Hotel	130	52%
Restaurant	85	34%
Bathhouse	37	15%
Total	252	100%
Firm Size	n°	%
less than 10	191	76%
from 11 to 50	56	22%
more than 50	5	2%
Total	252	100%

Source: our elaboration

Given the fact that the number of respondents was slightly lower than the target, we used the Dillman (2011) formula to assess whether the sample size was representative of the Italian population. According to such formula, the optimal number of respondents would have been

269 respondents, for generalizing to a population at a 90% confidence level with a $\pm 5\%$ margin of error. Usually a slightly lower sample size is generally accepted in social studies (Wang *et al.*, 2016). Thus, our number of respondents might be considered suitable for our analysis.

When using self-reported data and all variables assessed are originated from the same source, the common method variance could represent a bias. In order to avoid such issue, we conducted Harman's single-factor post-hoc test (Podsakoff and Organ, 1986). As such test did not identify factors accounting for the majority of covariance among the variables, we can confirm that the common method variance is not a concern with the data acquired.

3.2 Measurements

Similar researches in the field were used to deploy the measures adopted in our research; those measures are presented more in detail in the following paragraph.

Moving from the research conducted in the hospitality sector by Leonidou *et al.*, 2013 and Tarí *et al.*, 2010 we identified some pro-environmental practices that might fit to the businesses operating in this field. Those are related for instance to increasing the use of recycled materials (i.e. recycled paper, recycled plastics) and actions aimed at reducing the quantity of waste produced or their dangerousness. The measurement scale used was a 5-point Likert scale ranging from one ("strongly disagree") to five ("strongly agree"). Cronbach's α was then applied to assess the internal consistency of the construct, the result equal to 0.72 confirms an adequate consistency.

The integrative view was derived from the research conducted by Henriques and Sadorsky's (1999). More in detail, three items were used to assess the environmental responsibility; in detail we asked to the respondents the agreement with the following statements: i) my company has an environmental responsibility as well as the goal of making a profit; ii) Business ethics and environmental responsibility are fundamental to the survival of a company; iii) Environmental responsibility and profitability can be compatible. Also in this case, a five points Likert scale was adopted. Items were merged into a single factor with an internal consistency which was assessed with the Cronbach's alpha of 0.88.

We used three items to measure the economic logic as well. In this case we identified those grounding on the work of Masurel (2007) that allowed us to define the following items: i) offering products and services with less environmental impact can be an advantage over the competition; ii) reduce costs influenced my company's decision to implement waste reduction initiatives (e.g. avoid costs thanks to energy savings or thanks to reductions on the tax / waste tariff); reduce risks influenced my company's decision to implement waste reduction initiatives (e.g. thanks to preventive actions or improving emergency management). Also in this case, the measurement scale used remained unaltered. Items were combined into a single factor with an internal consistency (Cronbach's α) of 0.92.

The economic damage perception was also measured with 3 items using a five-points Likert scale to understand the agreement of the respondents. More in detail, previous literature in the field (Lozoya *et al.*, 2014; Cole, 2014) was used to draw the following items: i) the presence of waste damages the image of the area; ii) tourists do not return to places where the beaches are dirty; iii) tourists do not return to places where the sea is dirty. The measurement scale used remained unaltered and items were combined into a single factor with an internal consistency of 0.94.

The environmental logic was derived from researches conducted by Dibrell *et al.*, 2011 and Barr, 2007. This allowed us to identify the following statements: i) I undertake more than the necessary to guarantee respect for the environment; ii) My employees and I work hard to prevent waste formation. Also in this case, we asked respondents their agreement using a 5 points Likert scale and items were combined into a single factor with an internal consistency (Cronbach's α) of 0.81.

Finally, the environmental concern construction was grounded on researches from Schultz (2000), Schultz (2001). More in details, three items were used to assess the respondents' agreement about the fact that environmental problems can cause severe consequences to: i) myself; ii) my health; iii) my future; iv) the animals; v) the plants; vi) the sea. In this case, the measurement scale used was a 7-point Likert scale ranging from one ("strongly disagree") to seven ("strongly agree"). Items were combined into a single factor with an internal consistency (Cronbach's α) of 0.92.

4. Results

In order to test our hypotheses, the data acquired through the questionnaires, were processed by adopting a structural equation model. As is well known, the structural equation modelling process consists of two fundamental steps: first, a validation of the measurement model and second, a further step consisting of fitting the structural model by a path analysis with latent variables.

4.1 Validation of the measurement model

A confirmatory factor analysis was carried out on the purpose of assessing the properties of the measures. Table 3 presents the fit indices of the measurement model. In more detail, the table shows: the chi-square difference (χ^2), the degrees of freedom (df), the chi-square statistic adjusted by its degrees of freedom (χ^2/df), the comparative fit index (CFI), the Tucker-Lewis index (TLI), the root-mean-square error of approximation (RMSEA) and the p of Close Fit (PCLOSE).

As explained by Barrett (2007), a good model fit would provide a non-significant chi-square result. Nonetheless, according to Iacobucci (2010), the chi-square statistic is a test sensitive to sample size (i.e. the chi-square statistic most of the time rejects the model when large samples are used). For such reason, a model has a reasonable fit when the chi-square statistic adjusted by its degrees of freedom (χ^2/df) does not exceed 3.0 (Kline, 2005) as in our case. The comparative fit index (that usually should be ≥ 0.90 to

demonstrate a good fit), the Tucker-Lewis index (that usually should be ≥ 0.95 to demonstrate a good fit) and the RMSEA (that usually should be < 0.08 to demonstrate a good fit) can be regarded as a good model fit.

Tab. 3: Assessment of the measurement model

Model	χ^2	df	χ^2/df	CFI	TLI	RMSEA	PCLOSE
Measurement model	302.71**	133	2.27	0.96	0.95	0.072	0.07

** $p < 0.01$

Source: our elaboration

Furthermore, we examined whether the common method variance (CMV) could magnify the data and lead to potential misjudgment. Relying on the study by Podsakoff *et al.* (2003) we adopted the single common method-factor approach; this test requires adding a common factor (latent variable) to the measurement model. All items were loaded on their theoretical constructs as well as on a created latent method factor. Then, the significance of the structural parameters is examined both with and without the latent factor. Ultimately, if, like in our case, the measurement model with a common factor returns the worst fit than the measurement model, we can be sure that the bias is not able to influence the findings.

Moreover, the Composite Reliability (CR) and Max Reliability (MaxR(H)) of the constructs were also assessed. CR is used to measure the construct reliability by drawing on the standardized loadings and measurement errors for each item (Fornell and Larcker, 1981), and it is acceptable when the value is above 0.7. Max Reliability (MaxR(H)) estimates the reliability of the scale's optimally weighted composite; MaxR(H) is acceptable when the value is > 0.80 . Table 4 shows the reliability and validity results.

Table 4 shows also the Average Variance Extracted (AVE) and the Maximum Shared Variance (MSV). Those indices can be relied on to check the convergent validity and the discriminant validity of the measurement model. As stated by Cunningham *et al.* (2001), the convergent validity is used to measure if the items of a construct that are theoretically related are effectively related. Instead, the discriminant validity measures if the items of a construct are not correlated with other items not conceived to assess such construct (Ha and Stoel, 2009). Normally, if the value of the AVE is greater than 0.5 this indicates a good level of convergent validity of the constructs (Hair *et al.*, 1987). Finally, as supported by several authors (Fornell and Larcker, 1981; Hair *et al.*, 2010) discriminant validity is established by MSV when the value of MSV is lower than the AVE for all the constructs. As presented in Table 4, all the AVE values are greater than MSV and for such reason, discriminant validity is demonstrated.

Tab. 4: Reliability and validity results

	CR	AVE	MSV	MaxR (H)	Economic logic	Economic damage perception	Integrative view	Pro-environmental practices	Environmental logic	Environmental concern
Economic logic	0.921	0.796	0.404	0.947	0.892					
Economic damage perception	0.947	0.856	0.060	0.955	0.120	0.925				
Integrative view	0.874	0.698	0.382	0.886	0.319	0.151	0.836			
Pro-environmental practices	0.828	0.711	0.404	0.926	0.636	0.042	0.273	0.843		
Environmental logic	0.835	0.717	0.382	0.835	0.324	0.228	0.618	0.268	0.847	
Environmental concern	0.951	0.765	0.099	0.980	0.272	0.244	0.314	0.161	0.212	0.875

Source: our elaboration

4.2 Fitting the structural model

Together with the fit indices of the structural model, also the results are presented in figure 2. The structural equation model tested demonstrates a satisfactory goodness-of-fit indices ($\chi^2/df=2.481$, CFI=0.951, TLI= 0.941, RMSEA=0.068) The variance predicted by the overall model was 0.421.

The coefficients of the model show a positive and significant relationship between environmental concern and environmental logic (Hypothesis 1) ($\beta = 0.24$, $p < 0.00$), but they fail to corroborate the existence of a significant relationship between economic damage perception and economic logic (Hypothesis 3).

The model asserts the importance of environmental logic by showing a positive and strong relationship with the integrative view (Hypothesis 2) ($\beta = 0.59$, $p < 0.00$). Furthermore, a moderately strong positive relationship between the economic logic and the integrative view (Hypothesis 4) ($\beta = 0.19$, $p < 0.01$) emerges.

Moreover, a positive and significant relationship has been found between the integrative view and the pro-environmental practices (Hypothesis 5) ($\beta = 0.29$, $p < 0.01$).

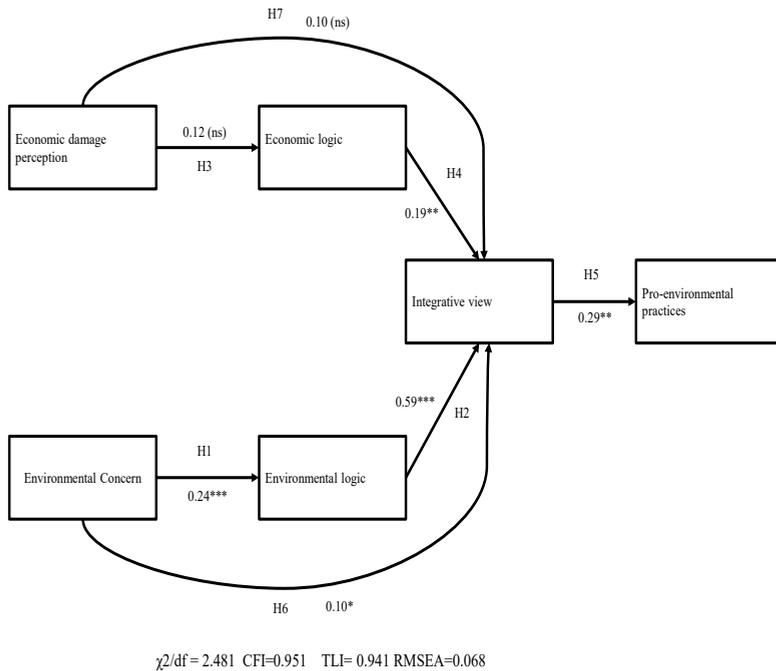
Hypothesis 6, testing the mediation effect of environmental logic between environmental concern and integrative view can be retained even marginally statistically significant. Finally, Hypothesis 7 testing the mediation effect of economic logic between economic damage perception and integrative view cannot be retained as not statistically significant. The mediation tests are presented in table 5.

Tab. 5: Mediation tests

Hypotheses tested	Indirect effect (Sig.)	Mediation
H6. Environmental concern - environmental logic - integrative view	0.104 (0.091)	Yes
H7. Economic damage perception - economic logic - integrative view	0.10 (0.532)	No

Source: our elaboration

Fig. 2: Results of the structural model and fit indices



Source: our elaboration

5. Discussion and conclusions

By performing a structural equation modelling, the study investigates the influencing factors of environmental proactiveness in small and medium organizations operating in the hospitality sectors. The findings reveal that the adoption of circular practices is stimulated by a cognitive frame based on an integrative view. In other words, the managerial belief that economic and environmental goals are not incompatible is crucial for making managers aware that it is possible to pursue both objectives simultaneously. It is at least two decades that empirical studies have found that green practices can lead to a better economic performance (Ambec and Lanoie, 2008; Miroshnychenko *et al.*, 2017) but this relation is not always confirmed. With our study, we stressed the importance that decision to adopt green practices cannot be driven only by short-term economic goals otherwise some green actions, relevant for supporting the circular transition, may be skipped. Moreover, for developing an integrative view it is important that a manager believes that environmental actions can be profitable and decisions on environmental actions are taken by considering the economic effect of those actions. However, managers need to develop an environmental commitment for developing an integrative view. This finding is in line with several empirical works which have emphasized the role of green-oriented beliefs in large and SMEs organizations (Papagiannakis and

Lioukas; Testa *et al.* 2016). In addition, the study seeks to investigate which personal beliefs influence the creation of an economic and environmental logic. As emphasized by previous studies focused on the managers' decision-making process towards environmental action (Cordano and Frieze, 2000) individual environmental concern plays a significant role. In detail, our study found that a manager's environmental concern had a direct effect on the personal environmental logic and a mediated effect on the formation of an integrative cognitive frame. Symmetrically, we explored which factors are behind the formation of an economic logic by focusing on the belief that a degraded local environment may decrease the number of customers and, consequently, have a negative economic effect on hospitality organizations. Contrary to what we initially expected this belief seems to have no effect on individual economic logic that probably have other influencing factors or, currently, local customers are, in the respondents' perceptions, attracted more by other local specificities.

The study contributes to the literature in several ways. First, this research responds to the invitations of Aykol and Leonidou (2014) for further studies for understanding why small organizations adopt green practices. In particular, our research seeks to explore the role of cognitive frames in pushing managers to carry out green actions by enlarging the empirical evidence provided by previous studies mainly focused on stakeholders' actions and managers' environmental commitment (Testa *et al.*, 2016). Second, the study contributes to the growing debate on the role of cognitive frames for understanding the internalization of environmental principles (Van der Byl and Slawinski, 2015; Hahn *et al.*, 2018) by providing also an empirical evidence based on a quantitative approach and integrated the current research mainly focused on conceptual or qualitative studies. Third, the study provides an original contribution to the emerging literature in which there are the drivers of environmental proactivity of hospitality organizations (Pérez and del Bosque, 2014; Jones *et al.*, 2016) and create an updated linkage between sectoral literature and the recent literature on the field of business and natural environment.

We believe that the results have managerial implications for both managers and policy makers. Managers of hospitality organizations shall overcome the contraposition between economic and environmental benefits and an integrative approach may align the two different logics. This is a prerequisite for achieving significant environmental performance gains that in turn might result in large cost reductions, which can be critical for the competitiveness of hospitality organizations. Nowadays, the growing attention of institutions and consumers to the need of a transition towards a circular economy (Gusmerotti *et al.*, 2019) have increased the possibility to adopt such an integrative view. Managers must also recognize that circular economy principles must be incorporated in a synergic manner into a company in order to be successful. This means that "circularity" should contaminate the whole company and, as a result, cover all business processes, from the selection of suppliers, through the resource used (i.e. energy and water) and waste management including all operational activities and market communication. A focus just on some of these operations may limit the potential win-win opportunities associated

with the circular economy as merely focusing on communication and marketing activities may be perceived as greenwashing by the market.

In more concrete terms, some actions to start with might be represented by the use of recycled materials in the hotel and restaurant products or the selection of a renewable energy contract. Such simple actions may communicate the environmental commitment of an organization and encounter the needs of a consumer increasingly concerned about environmental issues. In addition, the adoption of waste prevention, mainly focused on food waste, can simultaneously generate multiple benefits such as: i) cost benefits due a better management of food storage; ii) increased customers' satisfaction, iii) reduction of environmental footprint and contribution to sustainable development goals.

Policy makers can also acquire some lessons from this study. In particular their role is crucial when an integrative view is threatened by an economic crisis. Taking into consideration that the COVID-19 pandemic has mainly affected the hospitality sectors due to citizens circulation and sociality restrictions, it is important to sustain the sector by supporting managers to carry out actions that are compatible with the environmental and social needs. Moreover, local institutions may design and implement initiatives to make recognizable the efforts carried out by the hospitality organizations for protecting the environment. Green cards which allow a consumer to cumulate points that give access to discounts or other benefits as well as local labelling systems are just some examples of initiatives that can be implemented.

Further research is needed to better explore the drivers of environmental internalization among hospitality organizations. The limitations of the present study indicate directions that scholars could take for further investigating this topic. First, this study is focused on a specific geographical context and the sample only marginally reflected the composition of the sectoral universe at national level. Therefore, for checking the generalizability of the findings, scholars should replicate the empirical model in diverse geographical settings for searching common trends and country-specific cultural factors. Second, future research should enlarge the number of drivers of environmental internalization to test and explore the reciprocal influence. For instance, studies should include contextual factors that can influence the firms' motivation to adopt environmental practices (Bansal and Roth, 2000). Moreover, the financial condition of a company may influence its ability to integrate an economic and environmental view by generating intertemporal tensions (Slawinski and Bansal, 2015). This situation may be particularly critical for hospitality organizations that are mainly SMEs and have been seriously affected by the restrictions due to the COVID 19 pandemic. Moving on the downstream of our empirical model, between managerial approach and environmental sustainability and the adoption of profound environmental practices, there are an organization's dispositions and capabilities that can influence that relation (Teece, 2007; Zollo and Winter, 2002). Therefore, scholars should devote attention to explore, for instance, the mediating role of internal capabilities and skills, employees' behavior and attitudes and leadership styles.

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