



Impact of COVID-19 on the Performance of the Tourism Sector in Sri Lanka: A Balanced Scorecard Approach

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Abstract

The purpose of this study is to examine the impact of COVID-19 on the performance of the tourism sector in Sri Lanka. There is a dearth of studies that have used a Balanced Scorecard (BSC) to assess the impact of COVID-19 on the tourism industry. The impact of COVID-19 on the performance is measured by developing a BSC including; financial, customer, learning and growth, and internal business indicators. This study collects primary data using a questionnaire from 110 tourist accommodation providers. Initially, the reliability and validity of the questionnaires are ensured and conducted the descriptive analysis to measure the impact on the performance. In addition, due to the lack of normality in the data set of this study, the Kruskal Wallis test was performed to analyze the difference in performance between the number of employees, star ratings, and the number of years in existence. The findings revealed that there is a high-level impact on all performance indicators. In addition, the impact of COVID-19 does not change according to the number of employees and the star rating but there is a difference in financial performance with the number of years in existence. The findings of this study create the BSC to assess the impact of COVID-19 on the tourism industry which adds new knowledge to stakeholder theory. The methodology, findings, and recommendations of the study are academically and professionally significant for a variety of hotel sector firms, the tourist board, and policymakers.

Keywords: COVID-19, Tourism, Balanced Scorecard, Stakeholder Theory, performance

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INTRODUCTION

New Coronavirus (COVID-19) reported in Wuhan, China, has been rapidly spreading around the world since December 2019. A type of coronavirus was identified by Chinese authorities and later named COVID-19. Many borders have been completely closed due to the coronavirus. There is a huge drop in international tourism demand amid global travel restrictions and therefore, the tourism and tourism industry are among the most affected sectors. With the eruption of COVID-19, the travel and tourism industry are in an unprecedented state of disarray. This had a severe impact on the world tourism industry as well as the tourism industry in Sri Lanka. That is, the total number of tourists who visited Sri Lanka from January to June 2020 was 507,311. With the end of all passenger flights and ships arriving on March 18, 2020, tourist arrivals have not been reported. The total number of tourist arrivals recorded from January to June 2019 was 1,008,449, a decrease of 49.7% compared to the same period in 2020. However, a comparison of tourist arrivals between January and June 2016, 2017, 2018, 2019, and 2020 reveals a gradual increase in total arrivals until 2018. However, in the years 2019 and 2020 (up to June), tourist arrivals have declined by 18% and 49.7% respectively (SLTDA, 2022). The development of the tourism sector seems to be as important as the development of other sectors of the Sri Lankan economy. Even though tourism is a significant part of the Sri Lankan economy, empirical study on the subject has been sparse (Ranasinghe et al., 2015). In this context, the tourism industry faces unprecedented threats. There are a significant number of workers in Sri Lanka who depend on the tourism industry. Tourism contributes significantly to the economy of Sri Lanka by directly contributing to the government budgets, foreign exchange earnings, and job creation. Therefore, this coronavirus directly affects the tourism industry in Sri Lanka. The primary objective of this research is to examine the COVID-19 impact on the tourism sector performance in Sri Lanka. Accordingly, the purpose of this study is to demonstrate any

relationship between the COVID-19 pandemic and tourism sector performance under five categories; financial performance, customers, employment, operational performance, and innovations.

Although several studies have been conducted to study the Balanced Scorecard (BSC) as a measure of hotel performance, it is difficult to find studies that have used a balanced scorecard to assess the impact of COVID-19 on the tourism sector. The study was expected to contribute to filling that empirical gap. The findings and recommendations of the study, as well as, its process are academically and professionally significant for various professionals, Tourist Board and regulators including policymakers. Furthermore, the results of this study will encourage the government and other stakeholders, to study the impact of COVID-19 on the tourism industry and to develop and enforce policies to mitigate the impact. Therefore, this research is very important empirically and practically.

LITERATURE REVIEW

The COVID-19 epidemic has spread around the world, and its effects have spread to almost every sector of society. Compared to forecasts for 2020 and 2021, this will have a huge impact on global revenue as a result. The next wave of COVID-19 shock is expected to cause more or more prolonged recession in many countries than the current wave and it is also expected that annual growth will fall below the recession threshold (Morgan et al., 2021).

Sri Lanka is also affected by the COVID-19 epidemic, like other countries in the world. In March 2020, the first Sri Lankan case of COVID-19 was reported. At the same time, tourist arrivals were suspended from mid of March 2020 and an island-wide curfew was imposed (The World Bank, 2022). They predict that Sri Lanka is heading for a major recession as the economy shrinks to 3 percent by 2020. Analyzing using the General Equilibrium (CGE)

model, the actual contraction of the economy is between 4.8 and 18.5 percent, depending on the severity and length of the crisis of COVID-19. If the COVID-19 crisis continues for six months, the total income of Sri Lankan citizens could fall to 803 billion rupees (LKR 134 per month), representing 5 percent of GDP in 2019 (Kidd et al., 2020; Ranasinghe et al., 2020). Therefore, the spread of the COVID-19 epidemic will significantly affect Sri Lanka's tourism industry, including restrictions on global travel and restrictions on certain countries. Tourist arrivals plummeted by more than 30% in the first quarter of 2020 compared to the previous year, according to data from the Sri Lanka Tourism Development Authority, and will continue to fall as overseas arrivals have ceased within a month. Sri Lanka has closed its borders to non-essential travelers and local travel restrictions have also destabilized the tourism industry.

A major contribution to the performance measurement literature was the introduction of the Balanced Score Card (BSC) in 1992. However, despite its attractive rationality and its wide and increasing use in a wide range of industries in grasping different aspects of performance, it was not rigid. Psychometric development and performance scales can be examined from the BSC perspective of the hospitality industry (Elbanna et al., 2015). BSC acts as a performance driver and assists managers in deciding what needs to be done to achieve the objectives. Therefore, it seems that BSC will provide a clear path by defining critical success factors and relevant actions. Although hotel benchmarks are used as a measure of performance, it has been found that benchmarks cannot be used effectively because the objectives of different hotels are different. BSC provides a solution to this problem by identifying appropriate performance measures for individual hotels (Samudrage, 2019). However, the stakeholder theory can complement the BSC by providing a more explicit stakeholder focus, and that this will enhance the strategy development aspects of the BSC. Stakeholder theory suggests that if we adopt as a unit of

analysis the relationships between a business and the groups and individuals who can affect or are affected by it, then we have a better chance to deal effectively with these three problems, first from stakeholder perspectives, a business can be understood as a set of relationships among groups that have a stake in the activities that make up business (Enyinna, 2013).

Further, research in the hotel industry includes customer behavior, risk management, business strategies for running a hotel business, and more. Therefore, it is possible to study such aspects as well. Similar studies can be conducted in other areas of hospitality and tourism. The research study of Choudhury (2020) determined the financial impact of COVID-19 on the tourism sector in India. But as COVID-19 has affected the entire world, the impact of COVID-19 on the world's tourism sector could be studied in the future. According to Khanal, (2020), his study can be expanded to the following areas. That is the impact of COVID-19 on tourism, recovery, mitigation, and adoption strategies for various tourism stakeholders during and after COVID-19, the role of governments in subsidizing the tourism industry, and the potential changes for consumer behavior, travel services, and transformations in the tourism market.

This analysis of the literature offers an overview of the empirical and theoretical context that drives this study. This study expands the understanding of COVID-19 impact by addressing some gaps in previous studies.

Research Methodology

This study primarily seeks to answer the question of whether COVID-19 has had an impact on the tourism sector. Accordingly, the researcher had directed to find the answer to this question from BSC areas that may affect the tourism sector using a quantitative approach (Dewasiri et al., 2017). This study includes financial performance, customers, internal business (employment,

operational performance), and learning and growth (innovations) (Kaplan & Norton, 1996). This research was a descriptive study that describes the current situation from a quantitative approach. The primary data collection method (questionnaires) was designed and used to gather information from the respondents surveyed.

The population of this study was considered to be 2529 tourist accommodations registered with the Sri Lanka Tourism Development Authority (SLTDA) as of 30 September 2019 (SLTDA, 2022). The sample size was decided according to the Krejcie and Morgan table (1970), which yielded three hundred and thirty-five. The email address was obtained from several travel websites to distribute the questionnaire, and the questionnaire was distributed to almost every accommodation that was able to find the email address. Therefore, the questionnaire was shared by email with 335 tourist accommodations but only 110 responded. The response rate to the distributed questionnaire was 32.84%. The reason for such a low response may be the closure of the accommodation due to the COVID - 19 that is already actively spreading.

In this study, the researcher seeks to identify the factors influencing the efficiency of the tourism industry to identify the impact of COVID-19 on the performance of the tourism industry. Table 01 illustrates the operationalization of BSC that had been developed by the researcher based on several theoretical and empirical models. Further, Appendix 01 depicts the questionnaire used for the data collection of the study.

Table 1: Operationalization of variables

Variable	Symbol	Indicator	Questions	References
Financial Performance	FP	Financial performance was measured by the occupancy level, average room rate, F&B revenue, total revenue, and cash flow at the accommodation.	1-5	(Chee et al., 2020; HTL, 2020)
Customer / Tourist	CU	The customer was measured by the measures taken by the accommodations to maintain tourist attraction, retention and satisfaction.	6-10	(Casey 2020; Deloitte Mauritius, 2020)
Employment	EM	Employment was measured by the reduced staff, layoffs, and get fired in accommodations.	11-15	(Casey 2020; Deloitte Mauritius, 2020; Kumar et al., 2020)
Operational Performance	OP	Operational performance was measured by the current situation, the prospect of continuity, and the sustainability of accommodation.	16-20	(HTL, 2020; IFC, 2020; Tourism Industry Aotearoa, 2020)
Innovation	IN	Innovation was measured by the implementation of cost reduction strategies, the adoption of new business models, the change in service standards and the improvement of the hygiene standards used in accommodation.	21-25	(Casey 2020; Chee et al., 2020; HTL, 2020; Kumar et al., 2020)

Source: Survey data, 2021

After that, the acquired data from respondents via the Five Point Likert Scale questionnaire was processed, which included editing, coding,

classification, and tabulation of the data, so that it may be analyzed. Reliability and validity analysis was conducted. Descriptive analysis and normality tests were used to analyze the basic statistics. Finally, due to the lack of normality in the dataset, Kruskal Wallis Test was performed to compare the means between different groups. Accordingly, the following hypotheses are formulated.

H₁: There is a mean difference of COVID-19 impact on performance across star rating groups

H_{1a}: There is a mean difference of COVID-19 impact on financial performance across star rating groups

H_{1b}: There is a mean difference of COVID-19 impact on the customer across star rating groups

H_{1c}: There is a mean difference of COVID-19 impact on the employment across star rating groups

H_{1d}: There is a mean difference of COVID-19 impact on the operational performance across star rating groups

H_{1e}: There is a mean difference of COVID-19 impact on innovation across star rating groups

H₂: There is a mean difference of COVID-19 impact across years of existence in the industry

H_{2a}: There is a mean difference of COVID-19 impact on financial performance across years of existence in the industry

H_{2b}: There is a mean difference of COVID-19 impact on the customer across years of existence in the industry

H_{2c}: There is a mean difference of COVID-19 impact on the employment

across years of existence in the industry

H_{2d}: There is a mean difference of COVID-19 impact on the operational performance across years of existence in the industry

H_{2e}: There is a mean difference of COVID-19 impact on innovation across years of existence in the industry

H₃: There is a mean difference of COVID-19 impact across the number of employees

H_{3a}: There is a mean difference of COVID-19 impact on financial performance across the number of employees

H_{3b}: There is a mean difference of COVID-19 impact on the customer across the number of employees

H_{3c}: There is a mean difference of COVID-19 impact on the employment across the number of employees

H_{3d}: There is a mean difference of COVID-19 impact on the operational performance across the number of employees

H_{3e}: There is a mean difference of COVID-19 impact on innovation across the number of employees

DATA ANALYSIS AND RESULTS

The purpose of this study is to examine whether the COVID-19 impact the tourism sector. The findings of the study are presented to answer research questions. This section includes data analysis and interpretation of all the findings of the study. The results of experiments were generated using SPSS statistical applications. To measure the reliability and validity in this study, the researcher uses a separate “Cronbach's Alpha” and “KMO and Bartlett's Test”

for financial performance, customers, employment, operational performance, and innovations in tourist accommodations. To evaluate whether the distribution as a whole for a variable differs considerably from a comparable normal distribution, the researcher performed the Kolmogorov–Smirnov test and the Shapiro–Wilk test. Accordingly, it was found that the data relevant to this study were not normally distributed. Therefore, the Kruskal Wallis test was used to achieve the objective of this study. And also, frequency analysis and descriptive analysis were used to analyze the basic statistics such as mean and standard deviation. So that, each variable in the research was analyzed using a descriptive statistical method.

Demographic characteristics of the respondents mainly focus on gender, age, role in the organization, and educational qualification. The sample for the study was selected as 110. 70% of the 110 respondents were men and 30% of the 110 respondents were women. As per the aforementioned statistical values, it could be observed that the majority of the respondents are from the age group above forty years. Out of the total number of respondents, 59 respondents' role in the organization is business owners, representing 53.6%. The number of respondents from top-level managers and middle-level managers represented 20.9% and 11.8% respectively. The other respondents are low-level managers and normal employees, representing 0.9% and 12.7% of the organization, respectively. Respondents were grouped according to their educational qualifications. Accordingly, it could be observed that a majority of the respondents from the sample were holding a bachelor's degree as of their educational qualification. According to the demographic characteristics of the company profile, descriptively studies the number of employees in the organization, star rating of the organization, and years of existence in the industry. Respondents' organizations were grouped according to their number of employees. Accordingly, the number of employees in most respondent organizations is less than fifteen. The lowest number of respondents to the

survey is between 101-150 employees. And respondents are grouped according to the star rating of their organization. There are “1 Star”, “2 Star”, “3 Star”, “4 Star”, “5 Star” and “Other”. Many of these respondents appear to belong to the "Other" category. This was 48.2% of the respondents to the survey. The lowest number of respondents to the survey was "2 Stars". It was 5.5% as a percentage. Otherwise, respondents were grouped according to the years of existence in the industry. They are "1-5", "6-10", "11-15" and "Above 16" in years. Most of these respondents have been in the field for 1-5 years. This is 48.2% of the respondents to the survey. Of the remaining respondents, 17.3% were 6-10 years into the industry and 11.8% were over 16 years of age. The lowest number of respondents to the survey was between 11-15 years after entering the industry. It is 5.5% as a percentage.

Cronbach's Alpha value of the questionnaire is 0.912 which is larger than 0.7. As a result, the researcher has sufficient evidence that the internal reliability of the entire scale. Furthermore, the instrument designed to measure a concept must ensure that the variables are measured accurately and that the researcher can measure the concept needed to measure. KMO and Bartlett's test of sphericity value should be greater than 0.5. This is the test of the adequacy of the sample.

Table 2: Results of Sample Adequacy

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.856
Bartlett's Test of Sphericity	Approx. Chi-Square	1915.018
	df	300
	Sig.	0.000

Source: Survey data, 2021

According to table 2, the KMO value is 0.856 is greater than 0.5. Therefore, sample adequacy is satisfied. However, the Average Variance

Extracted (AVE) for each variable is greater than 0.5, which becomes the minimum requirement for convergent validity. Accordingly, the questionnaire used to conduct this study proved to be appropriate for fulfilling the purpose of this study, according to both validity and reliability tests. Accordingly, according to a descriptive analysis of the impact of COVID-19 on the performance of the tourism sector, the mean value of the impact on financial performance is 4.2, the mean value of the impact on customers is 3.9, the mean value of impact on employment is 3.6, the mean value of impact on operating performance is also 3.6 and the mean value of the impact on innovation is 3.5. This confirms that respondents who responded to the study agreed that COVID-19 had an impact on tourist accommodation. It appears that COVID-19 has had an impact on the entire tourism sector's performance.

Table 3: Results of Descriptive Analysis

	Mean	Std. Deviation	Minimum	Maximum
FP	4.1745	0.9647	1	5
CU	3.9309	0.7938	1	5
EM	3.6073	0.8257	1	5
OP	3.5818	0.8947	1	5
IN	3.5145	0.8034	1	5

Source: Survey data, 2021

The researcher found that the data relevant to this study were not normally distributed. Therefore, the Kruskal-Wallis test was used in this study to determine if the variable in this study was significant by a nonparametric test. In this research, three group variables were considered; star rating, years of existence, and the number of employees. According to that, the researcher developed three hypotheses to test the difference between COVID-19 impact and these grouping variables. Therefore, the hypothesis test revealed that three factors including star rating, years of existence, and the number of employees did not significantly affect the change of the COVID-19 impact. The result from

the descriptive analysis and Kruskal Wallis test revealed that the COVID-19 impact did not change according to the star rating of the organization.

Table 4: Results of Kruskal Wallis Test – Star Rating

	FP	CU	EM	OP	IN
Kruskal-Wallis H	9.408	8.870	6.282	8.651	1.919
Df	5	5	5	5	5
Asymp. Sig.	0.094	0.114	0.280	0.124	0.860

Source: Survey data, 2021

Table 4 shows that the significant values of all variables were higher than 5%, and then it was observed that there was no significant difference between the COVID-19 impact and the star rating of the organization. Therefore, failed to reject the null hypothesis at the 95% confidence level. But at the 90% confidence level, there was a significant difference in COVID-19 impact on financial performance and star rating of the organization.

Table 5: Kruskal Wallis Test – Years of Existence

	FP	CU	EM	OP	IN
Kruskal-Wallis H	15.570	2.148	4.737	5.485	4.130
Df	3	3	3	3	3
Asymp. Sig.	0.001	0.542	0.192	0.140	0.248

Source: Survey data, 2021

Based on Table 5, the significant value of all variables except FP was greater than 0.05. Therefore, there was no significant difference between the COVID-19 impact on CU, EM, OP, IN and the years of existence in the industry. And there was a significant difference in COVID-19 impact on financial performance and years of existence in the industry. Therefore, the H_{2a} hypothesis was accepted. However, other performance indicators had shown that the COVID-19 impact did not change according to the years of existence

in the industry. Then, H_{2b} , H_{2c} , H_{2d} , H_{2e} were rejected.

Table 6: Kruskal Wallis Test – Number of Employees

	FP	CU	EM	OP	IN
Kruskal-Wallis H	5.116	3.949	4.040	7.582	4.249
df	4	4	4	4	4
Asymp. Sig.	0.276	0.413	0.401	0.108	0.373

Source: Survey data, 2021

The aforementioned table 6 shows that the significant values of all variables were higher than 0.05, and then it was observed that there was no significant difference between the COVID-19 impact and the number of employees in the organization. Hence, failed to reject the null hypothesis at a 95% significant level.

DISCUSSION

According to the descriptive analysis results of financial performance, it had a mean value of 4.17. And the standard deviation was 0.96. Hence, the respondents agreed that COVID-19 had an impact on financial performance. (Tourism Industry Aotearoa, 2020) It emphasizes that financial problems and business liquidity were at the top for respondents, and thus emphasizes that the epidemic had affected financial efficiency.

And the respondents of the sample were agreed that COVID-19 impacts on customers. Because the mean value was 3.93 and the standard deviation was 0.79. Deloitte Mauritius (2020) revealed that 74% overcome consumer fears by promoting new health and safety measures to regain stranger trust to reverse the effects of COVID-19 on consumers. Evidence suggests that the impact of COVID-19 on consumers had occurred in almost every country.

According to the responses of the respondents to the COVID-19 impact on employment, the mean value is 3.6. Thus, respondents agreed, employment

was impacted due to the pandemic (IFC, 2020). With the proliferation of COVID-19, about three-quarters of all travel businesses are concerned about paying suppliers and maintaining staff jobs. As tourism is the backbone of the economy, the lack of revenue from tourism affects the entire tourism value chain, including suppliers and staff (Deloitte Mauritius, 2020). Hotels had cut wages to protect jobs from the effects of COVID-19, and have stressed that if the situation worsens, employees would be laid off. This reveals that COVID-19 has affected employment in Sri Lanka as well as around the world.

Responses provided by the respondents indicate that the respondents agree that COVID-19 has an impact on operational performance. This is because the mean value is 3.6 and the standard deviation is 0.89. This result implies that respondents agree that COVID-19 has affected the operational efficiency of the accommodation. The findings of the study are related to the results of previous studies. In the study conducted by Twesige et al., (2020), the results of the survey revealed that COVID-19 has a huge impact on the operations of the business. Most respondents agree that the COVID-19 effect has caused, innovative things to be used for their accommodation. That is, it seems that new experiments are being carried out to successfully deal with the effects of the pandemic. According to Deloitte Mauritius (2020), new service plans need to be implemented to bring the hospitality sector back to a new normalcy. Therefore, the findings of the study are consistent with previous studies.

CONCLUSION AND CONTRIBUTION

This study used a balanced scorecard to measure the performance of the tourism industry. Therefore, a balanced scorecard measures four key areas of a business. Namely, financial performance, customer, internal business processes, and innovations. In this study, the internal business process was classified as operational performance and employment. Figure 2 shows how the

measurements used for this study are divided according to the balanced scorecard.

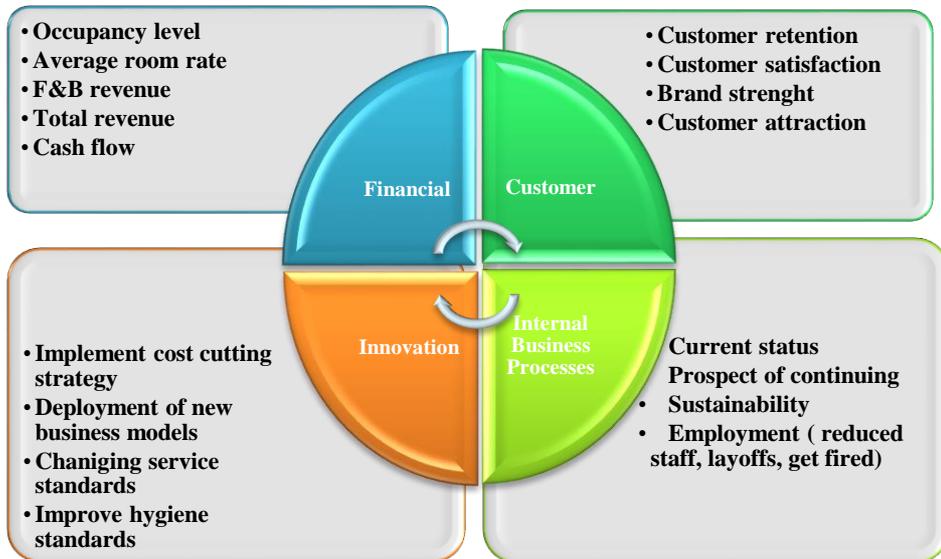


Figure 1: Balanced Scorecard of the Study

By conducting the studies across these areas, the researcher was able to better study the impact of COVID-19 on the tourism industry. The results of this study show that the spread of COVID-19 has had an unprecedented impact on the tourism sector. The study revealed that some accommodations have already been closed and if the situation continues, the current accommodations will be severely affected. Accordingly, as this study describes the impact of COVID-19, it provides the impetus to take immediate action to mitigate the impact of the epidemic. Therefore, the results of this study provide the necessary guidance to revive the tourism sector, which is the most important sector in Sri Lanka. Therefore, this study can be considered as a very significant study for the future of Sri Lanka as it describes the impact on all the performance indicators such as financial performance, customer, employment, operational performance, and innovations.

However, this research has some limitations. It is unlikely that the researcher will receive 100% accurate responses to the questionnaire sent. The questionnaire contains essentially all needed questions to measure the variables, but it does only cover the overall opinion and feeling of a respondent. And also, could not get a good response to fill out the questionnaire. Although the questionnaire was given for many tourist accommodations, only a few gave good responses. Study used a balanced scoreboard to measure the performance of the tourism industry. Therefore, a balanced scorecard measures four key areas of a business. Since this study mainly focuses on the impact of COVID-19 on tourism performance, it provides the implication needed to identify tourism performance for those interested in studying it. In addition, it provides implications for tourist accommodations to sustain their performance. This research will also give the industry an implication to the industry on how the industry had been impacted and what actions need to be taken. And also, tourism contributes significantly to the Sri Lankan economy by directly contributing to the government budgets, foreign exchange earnings and job creation. Therefore, this study also provides implications for the Sri Lankan economy. This is the main source of income for Sri Lanka, and the collapse of this will lead to the collapse of other industries as well as the economy. Furthermore, the results of this study provide implications to the government and other stakeholders to study the impact of COVID-19 on the tourism industry and to develop and enforce policies to mitigate the impact. Finally, the researcher makes some recommendations and implications to mitigate the impact of COVID-19 and recommends future researchers overcome existing limitations and expand these studies to a variety of areas.

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CONFLICT OF INTEREST

The authors declare no conflicts of interest.

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Appendix 1 – Survey on Covid 19 impact on Tourism Sector in Sri

	Questionnaire Items	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
	Financial Performance					
1	Our hotel occupancy level has been greatly impacted by COVID-19 during this pandemic period.					
2	Our hotel average room rate has been greatly impacted by COVID-19 during this pandemic period.					
3	Our hotel Food and Beverage revenue has been greatly impacted by COVID-19 during this pandemic period.					
4	Our hotel's total revenue has declined in 2020 compared with 2019.					
5	Our hotel expects its operating cash flow for the calendar year 2020 to be negative.					
	Customer / Tourists					
6	Our hotel guest rate has declined in 2020 compared with 2019,					
7	Our hotel established a protocol to ensure hygiene precautions from arrival to departure.					
8	Our hotel used social media platforms, such as Facebook, Twitter, Instagram to stay connected with past and future guests to maintain the brand value, while travel is on hold.					
9	Our hotel introduced new health and safety measures to build the trust of our guests.					
10	Our hotel introduced competitive price to build the trust of our future guests.					
	Operational Performance					
11	Our hotel's current status is sharply reduced in business size and capacity, but continuing to operate.					
12	Our hotel is anticipated to continue If international travel is not possible in the next six months.					

13	Our hotel operations are impacted by Covid-19 crisis as depletion of cash reserves, supply chain disruptions, reduction in staffing, and reduction in hours of operations.					
14	Our hotel will be able to sustain in the current situation in 4 months.					
15	Our hotel assesses the influence of Covid-19 outbreak will last for 4-6 months to continue on the hotel's operating performance based on the current situation.					
	Employment					
16	Our hotel employment has been affected by Covid-19.					
17	Our hotel has shared information with our employees regarding the business situation.					
18	Our hotel paid employees well during the Covid-19 period.					
19	Our hotel had to reduce staff due to the Covid-19 crisis.					
20	Our hotel has many employees affected by layoffs or getting fired because of the COVID-19 pandemic.					
	Innovations					
21	Our hotel implements a cost-cutting strategy, as a result of the Covid-19 crisis.					
22	Our hotel deployed any new business models to bring in revenue.					
23	Our hotel is planning to implement practices to improve hygiene standards for the long term as a result of Covid-19.					
24	Our hotel changed service standards in the tourism industry after the Covid -19 is spread in the county.					
25	Our hotel allows pay-and-use hotel rooms for quarantine purposes.					