# SEA, SAND AND SHADOW ECONOMY - CONSUMER ACCEPTANCE OF SHADOW HOSPITALITY IN GREECE

# ABSTRACT

This study explores tourists’ acceptance of Shadow Hospitality (SH) and examines how individuals rationalize this acceptance. Based on Deterrence Theory and neutralization techniques, a theoretical model is proposed to support the development of strategies to control SH and its negative aspects.

In-depth interviews with respondents from Greece, UK and Germany were carried out and analyzed using template analysis. Five broad themes are identified explaining respondents’ acceptance of SH: economic benefits, domesticity, supporting local communities, seeking authentic experiences and uniqueness. Perceived quality, penalties and shame are the factors negatively influencing acceptance of SH. Although people appear aware of the issues associated with SH, various neutralization techniques are used to justify acceptance of SH and avoid (self-)blame.

The research explains how tourists can be stimulated to consciously consider their purchasing behaviour. The various neutralization techniques employed suggest that governments and businesses need to develop various interventions to control SH and reduce its impact on the tourism sector. By developing a theoretical model, the study contributes to the understanding of tourists’ acceptance of SH and provides a foundation for further research in the increasingly popular but under-researched informal hospitality sector.

# Keywords

* shadow hospitality
* peer-to-peer accommodation
* deviant behaviour
* consumer behaviour
* deterrence theory
* neutralization techniques

# INTRODUCTION

Tourism is one of the most important industries in Greece, with the Greek hotel infrastructure exceeding 9600 companies (SETE 2013). The large shadow economy in Greece however, one of the largest in Europe (Matsaganis and Flevotomou 2010; Dell’Anno, Gomez-Antonio and Pardo 2007), is extended also to the hospitality sector. Shadow economy in the hospitality sector includes activities that fall outside the purview of government accounting (Williams 2006), leading to the long-existing phenomenon of shadow hospitality (SH) (Andriotis 2003). The increasing success of online platforms providing peer-to-peer accommodation to tourists has amplified the legal, social and environmental concerns regarding SH, since (although not always part of SH) peer-to-peer renting currently occurs largely in the informal sector (Guttentag 2015; Andriotis 2006). Therefore, tourists using such services may be aware that, despite its popularity and benefits, SH is associated with several legal and sustainability issues and that using these services may be inappropriate at some level. To justify the use of SH services, tourists may need to find ways to rationalize their choices (McKercher, Weber and du Cros 2008).

This paper contributes to existing literature and answers to calls for further research on SH to inform the development of mechanisms to control this phenomenon (Sigala 2017; Guttentag 2015; SETE 2014). Through a qualitative analysis of interviews with respondents from Greece, Germany and Great Britain (the main countries of origin of tourists visiting Greek destinations), the researchers aim to explore the factors that influence SH acceptance and the ways in which tourists justify this acceptance. The case of Greece is illustrative but in no way unique, as SH has a strong presence in several other countries, such as Portugal, Spain and France (Dell’ Anno 2007; Dell’Anno, Gomez-Antonio and Pardo 2007), while globally there are attempts to regulate the peer-to-peer accommodation sector (Guttentag 2015). The target is to develop a model for the acceptance of SH that can be used by policy makers and businesses to develop interventions and strategies to address any SH-related issues and offer more competitive services.

# LITERATURE REVIEW

## The phenomenon of SH

In 2014, international tourists’ expenditure in Greece generated 12.2bn euros, an amount expected to grow further in the years to follow (Mintel 2015). Germany and the UK are the primary countries of origin of international tourists (25% of all tourists) (Mintel 2012) with the number of tourists from these two countries increasing in the past few years (Mintel 2017; Mintel 2016). In addition to its attractiveness to international tourists, Greece is the favourite holiday destination of Greeks as well, as over 90% of them choose destinations in their home country for their holidays (Mintel 2012).

Tourism is an important economic activity for the Greek economy, as in 2016 tourism’s total contribution (direct and indirect) was 18.6% of the total GDP and 23.4% of the total employment in the country (WTTC 2017). The actual contribution of tourism to the Greek economy however, may be substantially greater. This is due to the official figures ignoring the long-lasting phenomenon of shadow economy, estimated to be as high as 28–50% of the official GDP (SETE 2014; Andriotis 2003). The shadow economy consists of ‘undeclared legal production of goods and services, production of illegal goods and services and/or concealed income in kind’ (Bejaković 2015: 422). Williams and Horodnic (2016) further explain, that any activity not reported to the public authorities for tax, social security and/or labour law purposes should be considered part of the shadow economy. In the hospitality sector, SH refers to the illegally operating, undeclared and unlicensed units and rooms used for tourist accommodation (Andriotis 2002). This could be translated into peer-to-peer renting, renting of unlicensed accommodations and undeclared renting from registered accommodation providers (Guttentag 2015; Schneider and Kearney 2013).

The prevalence of a strong shadow economy in the Greek hospitality sector has been reported since the 1990s and is evident in the large number of undeclared, unlicensed accommodations which evade taxation and operate outside any regulations (Andriotis 2003). Despite the early efforts of the Greek government to control the SH phenomenon (Andriotis 2001), the problem remains considerable. The recent development of information and communication technology has added to the issue, through the increasing success of the sharing economy and social media exchanges (Tussyadiah and Pesonen 2016; Afonso Dias, Correia and Martinez Lopez 2014). The emergence of online sharing economy platforms (such as Airbnb and Homeaway) allowed more peer-to-peer renting of private residences as tourist accommodations. In Greece, these websites have thousands of listed accommodation in major tourist destinations (Psarros et al. 2015). Although much debate has recently focused on the legality and contribution of sharing economy platforms to the economy and the labour market of different countries (e.g. Juul 2017; De Groen and Maselli 2016), several authors suggest that these platforms have contributed largely to the expansion of the shadow economy in the hospitality sector (e.g. Williams and Horodnic 2016; Guttentag 2015). In Greece the online peer-to-peer accommodation boom has created concerns for the government, due to the reported high levels of tax evasion and undeclared income, the large number of unregistered accommodations and the loss of thousands of jobs from the hotel sector, during a period when the country was facing extreme austerity measures (Pappas 2017). Despite the recent attempts of the Greek government to identify ways to effectively regulate these platforms, through the recommendation of tax schemes and sanction policies, these platforms are still considered as contributing largely to the SH phenomenon (Pappas 2017; SETE 2014). Additionally, the prevalence of social media and the increasing sharing of information and experiences by tourists, have contributed to the recent rise in the popularity of SH (Tussyadiah and Pesonen 2016; Guttentag 2015; SETE 2014). This recent growth of SH has caused a growing concern regarding its impact on the hotel industry (Psarros et al. 2016; Tussyadiah and Pesonen 2016).

During the global economic crisis, the popularity of SH worldwide increased, primarily due to the importance of price as a factor of tourist accommodation selection (Tussyadiah and Pesonen 2016; Lockyer 2005). Due to lower fixed costs, minimal labour costs and no added taxes, SH is able to offer cheaper accommodations to tourists (Guttentag 2015). In addition to economic benefits, SH provides the opportunity to have a more authentic experience and the chance to interact with local communities, while living in less “touristy” areas (Sigala 2017; Tussyadiah and Pesonen 2016; Guttentag 2015; Lynch, McIntosh and Tucker 2009). On the other hand, despite its growing popularity, SH is still considerably lacking in reputation, security and service quality (Guttentag 2015). Moreover, the lower perceived safety of SH accommodation may discourage travelers, due to the generally unregulated nature of the service (Richard and Cleveland 2016). Related to the aforementioned safety and security issues is the concept of trust, which is of key importance particularly in the case of peer-to-peer accommodation renting, due to the nature of the market and the service offered (Tussyadiah and Pesonen 2016; Liu, Nie and Li 2016; Guttentag 2015). Despite the increasing use of technology to tackle trust issues (e.g. online reviews and direct communication with hosts), the challenge of establishing trust between providers and guests still remains, mainly stemming from privacy concerns and the basic mistrust among strangers (Guttentag 2015; Andriotis and Agiomirgianakis 2014).

Recently, one of the main points of controversy regarding SH, is its impact on the social, environmental and economic sustainability of the tourism sector. According to existing research, SH establishments encourage more even distribution of tourist income, provide additional accommodation options to tourists and encourage redistribution and more efficient use of excess resources, (Gössling 2016; Lee 2016; Tussyadiah and Pesonen 2016). On the other hand, SH has been criticized for worsening the quality of the tourism sector, reducing access to housing and negatively impacting accommodation prices and number of jobs for locals (Lee 2016; Andriotis 2003). Further SH-related issues include evasion of fiscal obligations, additional pressure on public infrastructure and environmental degradation due to illegal construction, increased traffic and increased waste (Oskam and Boswijk 2016; Guttentag 2015; Sheng and Tsui 2009).

Due to the large number of issues, governments, tourism associations and international organizations have highlighted the importance of controlling the SH phenomenon (SETE 2014; OECD 2012). Nevertheless, despite the increasing attention and efforts to control the impact of SH on the tourism sector and the society, there is surprisingly limited research to understand the factors behind tourist behaviour and acceptance of these services. In the academic literature however, there are several theories that could help researchers understand better tourist behaviour in the case of SH. Since the acceptance of SH services can be considered a “deviant” behaviour, the current study develops a theoretical model, integrating two well-established theories in the deviant behaviour literature, i.e. deterrence theory and neutralization techniques, to explain tourists’ acceptance of SH and identify potential control strategies. By doing so, we aim to fill a gap in the academic literature on SH, but also inform future policies and strategies.

**Acceptance of SH**

From the tourists’ perspective, extant literature on SH is rather inconclusive. On one hand, the aforementioned legal, social and environmental concerns, may drive people away from SH as they may consider these services as illegal or unethical (Guttentag 2015; Sheng and Tsui 2009). On the other hand, despite studies arguing that legal and sustainability related issues may have a negative impact on tourists’ accommodation choices (Han, Hsu and Sheu 2010), the popularity of SH indicates that people find ways to justify their acceptance of SH services, despite the legal and sustainability concerns.

Several theories have been developed to better understand deviant behaviours. One of the most popular theories used is Gottfredson and Hirschi’s (1990) general theory of crime, which supports that deviant behaviour is the result of an individual’s low self-control and ability to control impulses for immediate gratification. The purchase of tourist accommodation however, is a more rational and less impulsive decision, due to the extensive informational search required, the high levels of perceived risk and the fact that it is intangible at the time of purchase (e.g. Filieri and McLeay 2013). Thus, theories examining deviance as a result of impulsive behaviour may not be as relevant in the case of SH. The main theory that was originally developed to comprehensively investigate deviance as a rational behaviour, is deterrence theory. According to deterrence theory, individuals behave to some degree rationally, considering the costs and benefits of a deviant behaviour, and they choose it when the benefits outweigh the costs (Grasmick and Scott 1982). Central to the concept of perceived costs are also the concepts of certainty, swiftness and severity of sanctions, i.e. people’s belief that their deviant behaviour will be detected quickly and will be harshly punished. Thus, in deterrence theory, when the threat of punishment is perceived to be certain, severe and swift, the perceived cost of a behaviour increases and could result in the individual refraining from performing the behaviour and thereby deterring deviant behaviours. On the other hand, it has been argued that deterrence theory should not overlook the impact of peer influence and informal sanctions (such as social disapproval) on deviant behaviours (Akers 1990). For example, Sutherland (1947) argued that individuals are more likely to engage in deviance when they associate with deviant peers (i.e., parents and friends) who exhibit or have favourable attitudes toward deviant behaviours. Burgess and Akers revised Sutherland’s (1947) theory, developing the social learning theory to further explain deviant behaviour (Akers et al. 1979). The basic assumption behind social learning theory is that individuals develop attitudes (favourable or unfavourable) towards deviance in interactions with the people with whom they associate frequently. These attitudes are then reinforced, positively or negatively, by rewards or punishments (either real or perceived) that follow the behaviour (Akers et al. 1979). Taking the importance of peer influence and informal sanctions into consideration, researchers have further developed deterrence theory, extending the concept of perceived costs to include not only formal (legal) sanctions (e.g. state imposed punishment), but also informal sanctions, such as social- and self-imposed punishment (D'Arcy and Herath 2011), making deterrence theory one of the most commonly applied approaches to investigate deviant behaviours and inform potential interventions. Therefore it was considered that its application in the SH context would be interesting and useful.

The use of deterrence theory however, may be criticized due to individuals not always behaving rationally. When people know that their behaviour could be considered as wrong, they may invoke a series of rationales to justify their questionable practices and avoid (self-)blame (Eckhardt, Belk and Devinney 2010; Sykes and Matza 1957). In other words, they neutralize feelings of (self-)disapproval through the use of techniques that make the deviant behaviours acceptable (Cromwell and Thurman 2003). In their seminal work, Sykes and Matza (1957) proposed five neutralization techniques (NTs) which people apply to rationalize deviant behaviours:  *denial of responsibility, denial of injury, denial of victim, condemning the condemners* and *appeal to higher loyalties*. Since its formulation, researchers have used neutralization theory in research on deviant behaviours, extending the list of existing NTs. For example, Henry (1990) added *claim of normalcy*, *denial of negative intent* and *claim of relative acceptability* to the list of NTs (details provided in Appendix 1).

A second stream of research focused on how best to constrain these NTs, suggesting that a “one-size-fits-all” approach to deterrence is not enough (Dootson et al. 2016). For example, Chatzidakis et al. (2004) found that although individuals employ NTs to justify behaviours in situations involving various degrees of deviance (e.g. shoplifting and recycling), each context varies considerably, and therefore there is a need for context specific conceptualization and research (for example NTs in the case of SH acceptance). Furthermore, in line with the aforementioned discussion on the importance of peer and social influence in deviant behaviours, the NTs employed may also be reinforced and influenced by the justifications used by peers and other members of the society (Gruber and Schlegelmilch 2014) and by the individual’s culture and nationality (Cohn and Vaccaro 2006). Therefore different interventions- such as regulations and communication campaigns - may be necessary to inhibit the use of NTs (e.g. Harris and Dumas 2009). Since the effectiveness of interventions to control deviant behaviours depend on the individuals’ justification of questionable practices, the current research contributes to existing knowledge and practice by investigating the techniques tourists use to neutralize any SH-related negative feelings, which is valuable for creating effective strategies and policies (Dootson et al. 2016).

# METHODOLOGY

As this study aims to explore the reasons and justifications behind tourists’ acceptance of SH, a qualitative approach is most appropriate (Gummesson 2005). Furthermore, qualitative methods are preferable in research where attitudes and actual behaviour may differ (Belk, Devinney and Eckhardt 2005) and providing a realistic context is important (Öberseder, Schlegelmilch and Gruber 2011). For this study, we conducted in-depth interviews with respondents from Greece, UK and Germany, as the main nationalities of tourists visiting Greek holiday destinations (Mintel 2016; Mintel 2012). Since research on legal- and ethics-related topics is susceptible to social desirability bias, we opted for face-to-face interviews over focus groups to minimize interviewees’ self-presentational concerns (Bristol and Fern 2003). Moreover, to address any further social desirability issues, participants were prompted to talk both in a projective (indirect) manner and with reference to themselves. Projective techniques help the expression of repressed thoughts by allowing the participant to project their own thoughts onto someone other than themselves, limiting socially desirable (but inaccurate) answers (Eckhardt, Belk and Devinney 2010; Boddy 2005).

During the projective questions participants were presented with four SH based scenarios, developed based on current literature (e.g. Richard and Cleveland 2016; Andriotis 2006) and market research (e.g. Mintel 2015, Mintel 2014; HOTREC 2014). An example of the scenarios is shown in Appendix 2. The use of scenarios allows more meaningful responses by providing participants with specific situations to respond to (Belk, Devinney and Eckhardt 2005), which is also beneficial when using projective techniques (Boddy 2005). In the current study the four scenarios included:

* Scenario I: Tourists book a holiday accommodation via an online peer-to-peer accommodation platform.
* Scenario II: Tourists book a holiday accommodation in an unregistered rooms-to-let establishment that they found online.
* Scenario III: Tourists find an unregistered room-to-let upon arrival to their destination.
* Scenario IV: Tourists find a peer-to-peer holiday accommodation through posts on social media pages.

Different versions of each scenario were created. Manipulations in the scenarios involved the type of tourist(s) in each scenario (e.g. family of tourists, single tourist or group of friends), the familiarity of the traveller with the destination (first time visitor, returning tourist) and the nationality, age and gender of the tourist(s). This allowed the investigation of how the described behaviours are interpreted by different respondents in different contexts. An interview guide was prepared, with questions that started out broadly and became more focused during the interview, as concepts and relationships between concepts were discovered. This method enabled the researchers to develop and enrich themes, identify relationships between them, and eventually allowed the use of theoretical sampling and the establishment of a saturation point, when no new themes or relationships were identified. Since framing effects (i.e. bias due to the wording of the questions and the scenarios) are likely to occur in research on ethics (Bateman, Fraedrich and Iyer 2002) both the interview questions and the scenarios were pilot-tested with three potential participants (one participant from each country) to ensure comprehensiveness, clarity, applicability and accuracy prior to the actual interviews. Additionally, the validity and reliability of the scenarios were established by two additional, external to the project, experienced researchers who rated each scenario for relevance and objectivity. Minor changes in wording were made in the final version of the scenarios based on the pilot tests.

The recruitment technique was based on the snowballing and purposive sampling methods, successfully combined in previous hospitality and tourism studies (e.g. Schänzel, Brocx and Sadaraka 2014). Recruitment started with several participants who satisfied specific criteria to fit the project’s goals (purposive sampling). All respondents had experience of holiday travel in Greece, however their socio-demographic characteristics and familiarity with SH accommodations intentionally varied, to ensure that the opinions were not restricted to a specific group or demographic segment. After the interview, each participant was asked to recommend at least one more participant, who would fulfil the same criteria (snowball sampling).

From the pool of people attracted using snowballing sampling, we selected our respondents using theoretical sampling. Following Corbin and Strauss’ (1990) theoretical sampling guidelines, the selection of participants was based more on the identification of incidents and concepts related to the phenomenon, rather than attempting to collect data from a specific number of people. Additionally, in line with theoretical sampling, the sample size was determined by gathering enough evidence to explain the phenomenon, rather than conducting a pre-determined number of interviews (Martin and Woodside 2012). This strategic selection of participants relevant to the study also increased the validity and analytical generalization of the study (Stenbacka 2001).

Nine to eleven respondents from each country were eventually recruited (11 from Greece, 11 from the UK and 9 from Germany) and interviewed between December 2015 and March 2016, until researchers (who had jointly reviewed all transcripts) agreed that saturation had been reached and no new themes or connections between themes emerged from the interviews (Corbin and Strauss 2014). Table 2 presents the socio-demographic information of the participants.

**Table 2. Socio-demographic characteristics of the sample**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Germany** | **UK** | **Greece** |
|  | **Gender** | **Age** | **Education** | **Gender** | **Age** | **Education** | **Gender** | **Age** | **Education** |
| 1 | Male | 71 | Further education | Male | 30 | Postgraduate degree | Female | 26 | Undergraduate degree |
| 2 | Female | 61 | Undergraduate degree | Male | 37 | Undergraduate degree | Male | 32 | Undergraduate degree |
| 3 | Male | 29 | Further education | Female | 28 | Undergraduate degree | Male | 48 | Undergraduate degree |
| 4 | Female | 32 | Further education | Male | 44 | Postgraduate degree | Female | 25 | Secondary education |
| 5 | Male | 65 | Further education | Male | 38 | Further education | Male | 43 | Further education |
| 6 | Female | 21 | Secondary education | Female | 65 | Secondary education | Female | 40 | Postgraduate degree |
| 7 | Female | 37 | Undergraduate degree | Male | 48 | Further education | Female | 25 | Undergraduate degree |
| 8 | Female | 25 | Postgraduate degree | Female | 35 | Undergraduate degree | Female | 21 | Secondary education |
| 9 | Female | 52 | Undergraduate degree | Female | 55 | Secondary education | Female | 68 | Further education |
| 10 |  |  |  | Male | 31 | Further education | Male | 70 | Undergraduate degree |
| 11 |  |  |  | Male | 47 | Undergraduate degree | Male | 61 | Further education |

Interviews lasted 40 to 60 minutes, were audio recorded in the interviewee’s native language and translated into English for analysis. Original and translated transcripts were returned to the interviewees for validation, with a few respondents taking the opportunity to make minor changes to the transcript. Data analysis began immediately once the interview transcripts were confirmed by the respondents, and continued throughout the data collection process. The qualitative data was analyzed using template analysis. In template analysis, the researchers produce a list of codes (template) representing the core themes identified in the data (King 2004). King (2004) highlights that template analysis is suitable when researchers are trying to understand the perspective of different groups within a specific context, e.g. the perspectives of tourists from different countries regarding SH.

The initial template consisted of a series of codes and was created based on the key themes that emerged after the three pilot interviews and a review of existing literature on holiday accommodation choice, SH and NTs. The template was then modified, as new ideas and relationships were introduced after analyzing each transcript. King (2004) supports the use of qualitative software applications during the analysis stage. For this research, the NVivo 10 software (QSR International) was used to analyze the interview transcripts and modify the initial template to create a number of strong themes. To ensure consistency and minimize the risk of researcher bias, both authors participated in the process, first individually and then in unison, to leverage any cultural and individual differences (Eckhardt, Belk and Devinney 2010). Comparisons were made after each independent coding stage, to identify common themes and reach a consensus on data coding, in order to ensure strong inter-coder agreement and improve the quality of the findings (Brooks and King, 2017). Any additions to the initial template were reviewed by both coders, so agreement could be reached as to whether revisions should be made to the template (Brooks et al 2015). Analysis of the final few transcripts brought minimal changes to the template, which suggested that theoretical saturation had been reached. By employing this process, some of the priori themes stayed intact, while others were modified or rejected, to create the final template, which was used to interpret the findings and compare them to existing literature.

This systematic approach to data collection and analysis provides strong support for the carefulness, validity and quality of our analysis and findings, through the careful and strategic sample selection (theoretical sampling), the proven analysis method employed (template analysis), the use of (validated) transcripts and the collection of data until theoretical saturation was reached (Stenbacka 2001). The factors influencing the acceptance of SH and issues relating to the broader process of justification and neutralization were identified from the analysis and illustrative examples of the responses are presented and discussed below.

# FINDINGS

Although the impact of cultural characteristics on accommodation choice is still unclear (Tussyadiah & Pesonen 2016), our findings indicate that differences exist between respondents from different countries, regarding SH acceptance. In line with the theories that emphasize the social aspect of deviance and/or neutralization (e.g. Akers et al. 1979; Gruber and Schlegelmilch 2014), during the interviews, Greek respondents (GR) appeared more willing to accept SH services, followed by Germans (GE), while British (UK) tourists are the most skeptical regarding SH. Additionally, corroborating findings of earlier studies (e.g. Guttentag 2015) reporting the increasing interest in peer-to-peer accommodation, the use of online sharing economy platforms was the most popular option with respondents of all three nationalities, with 23 of the total 31 respondents being in favour of them:

*There are some types of accommodation that British people would consider. Airbnb for example is very popular. I don’t think that anyone paying all that money to travel abroad, would take the risk on a room-to-let just to save a few pounds though. (UK5)*

Despite the differences in the levels of SH acceptance, the template analysis identified a consensus regarding the factors that influence this acceptance, in line with deterrence theory’s perceived benefits and costs, but also some of the NTs mentioned in existing literature. These factors and NTs are discussed in the sections that follow.

**Perceived benefits of SH**

From the extensive initial template developed based on the review of the literature, it is possible to distill five core themes after the analysis of the transcripts, which help to explain the perceived benefits that influence tourists’ intention to accept SH: *economic benefits*, *supporting local communities*, *domesticity*, looking for a*more authentic*or for a *unique experience*(i.e. different than the usual offerings of “conventional” tourist accommodations). A closer examination of the interview data shows a differentiation in the attitudes and primary motivations of respondents towards SH and indicates the existence of two different consumer groups: the *price-driven* and the *experience-driven* tourists.

For the price-driven group (the largest group, containing 19 of our respondents), lower prices are the biggest draw for the acceptance of SH. Although studies have related the cost saving factor to the economic recession (Guttentag 2015; Psarros et al. 2015), our findings suggest that economic benefits may continue playing a significant role in the success of SH:

*I don’t think they [German tourists] consider the consequences. They are just happy to save some money. (GE1)*

In addition to the economic benefits, SH may also appeal to tourists as it is beneficial for local communities and offers more authentic experiences than the traditional hospitality sector. The existence of this experience-driven group, which includes nine of the respondents, highlights the increasing interest of tourists in genuine experiences, meaningful social interactions and support to local communities:

 *Many tourists choose such accommodations not only because of the price, but because of their mentality. […] They prefer staying in a place where they can meet locals, exchange ideas and feel like part of the community rather than in the cold room of a hotel. (GR4)*

Finally, unique experiences and domesticity may also attract experience-driven tourists to SH. In our analysis, the uniqueness theme was used to incorporate subthemes related to the variety in the accommodation offered and the enjoyment from participating in the sharing economy, while, the domesticity theme has been associated with household amenities and feeling at home:

*I have tried many such accommodations. They may not be as luxurious as Hyatt or Hilton but it’s a completely different experience. You see something new every time. […] It’s like home away from home. (GR1)*

Although studies argue that different consumers would like one of these appeals (i.e. domesticity or uniqueness) better than the other (e.g. Liu and Mattila 2017), our findings indicate that in the case of SH these feelings seem to be interconnected, probably due to respondents perceiving the feeling of domesticity as a unique feature of non-traditional tourist accommodation. Nevertheless, studies suggest that these feelings of uniqueness and domesticity may reduce over time, as the commodification of commercial homes increases and becomes more mainstream, which may damage this type of accommodation experience (Lynch, McIntosh and Tucker 2009).

**Perceived costs of SH**

In addition to the perceived benefits, respondents have also discussed the factors that might negatively influence SH acceptance. *Perceived quality* was one of the themes where consensus of the respondents was evident. Consistent with earlier studies (e.g. Guttentag 2015), respondents from both groups (price- and experience-driven) pointed that the lack of certain quality aspects (such as lack of amenities, cleanliness and standardized customer service) might drive them away of SH accommodation:

 *If I book an accommodation, it has to be clean, someone has to be there as a contact person if anything happens, the location should not be in the middle of nowhere. (GE2)*

Although the theme of perceived quality was identified from the literature review and confirmed during the analysis of the transcripts, two of the themes related to perceived costs were identified later in the process and were added to the initial template. The first of these themes is *penalties* and is associated with the subthemes of fines and formal sanctions that, in line with deterrence theory, can negatively impact intentions to accept SH services. The second theme was associated with informal sanctions and referred to the *shame* of using - or admitting to have used - SH accommodation. The emergence of this theme supports the fundamental argument of social learning theory (Akers et al. 1979), regarding the importance of social and peer influence in deviance, as respondents referred to the social disapproval that sometimes can be associated with SH acceptance. It needs to be stressed however, that another interesting finding of our study is that the limited and unclear punishment and penalties, as well as the popularity of SH services, limit the impact of sanctions on controlling the phenomenon. Further supporting the relevance of deterrence theory in the case of SH, despite the attempts of the Greek government to regulate SH (Andriotis 2001), the impact of sanctions on tourists’ intentions to accept SH is generally very limited, due to the lack of certainty, swiftness and severity of sanctions:

*From what I’ve read, laws against the black economy are becoming stricter […] I don’t really know what they can do to you without evidence, but I wouldn’t risk my family’s holidays to save a bit of money, especially in a foreign country. (UK9)*

*Cash rules in Greece because there is no record of your stay. Without evidence they cannot do anything to you […] Many people won’t feel comfortable to sleep on someone else’s couch, or say to others that they and their families slept there. […] I’d be embarrassed. (GR6)*

Surprisingly, despite the increasing interest of mass media and policy makers in the impact of SH on the environment and the local societies, the themes related to environmental and social sustainability were rejected from the final template and removed from further interpretation, as no relevant concerns were raised by the respondents. This finding suggests that, despite earlier studies suggesting the opposite (e.g. Tussyadiah and Pesonen 2016), sustainability concerns may not have a significant effect on the acceptance of SH, which will have an impact on the effectiveness of the policies and strategies developed.

**The role of trust in SH acceptance**

Another interesting theme that emerged from the template analysis is the moderating effect of *trust* on translating tourists’ intentions to SH acceptance. Several recurrent themes were identified during the analysis and were coded together in the final template under the overarching theme of *trust*. Although earlier studies identified lack of trust as one of the barriers of peer-to-peer accommodation stay (e.g. Tussyadiah and Pesonen 2016), contributing to existing knowledge, our findings suggests a moderating role of trust in the relationship between intentions and acceptance of SH services. More specifically, participants argued that the transition from intention to actual acceptance would be greatly influenced by trust, both negatively (as their investment and personal wellbeing may not be safe) but also positively (if the accommodation is considered trustworthy). Our findings suggest that in the case of SH, trust issues are amplified by the fact that these accommodations operate as part of the shadow economy, but also by the health and safety issues associated with accommodation. Although in many cases mechanisms have been developed to deal with trust-related concerns (e.g. peer-to-peer reviews) (Richard and Cleveland 2016; Psarros et al. 2015), participants indicated that these solutions do not always operate as a substitute for consumer protection laws.

Further adding to our existing understanding, a number of important factors influencing trust in the accommodation context emerged from the interviews: *online presence*(i.e.available information online, host profile and user generated content), *word of mouth* (online and offline), *familiarity*(i.e. previous experience with SH accommodation)and *refunds policy* (in case the tourists are not satisfied with the service provided):

*My main concern is paying by card and then show up and there is nothing there […] If I had done it before, I would be less worried. If not, maybe if there was a lot of discussion online around this accommodation I would consider it. […] If I see they have a nice website, with people’s comments, I would trust it more. (UK1)*

Finally, adding further to existing knowledge, our results suggest a link between certain demographic characteristics and purchasing of SH services. Age, gender and type of tourism (family holidays, solo traveller) emerged from the analysis of the interview transcripts as factors having a moderating effect on the impact of trust on tourist intentions:

*I think it depends on the age. I think once you are a bit older you would like to avoid risks. I would prefer to look for a hotel through a travel agency. (GE2)*

Gottfredson and Hirschi’s (1990) general theory of crime predicts that the effects of sex, age and other socio-demographic characteristics are mainly due to the differences in personality and self- control mechanisms. Despite accommodation booking being a more rational decision, and therefore less likely to be an impulse purchase, the importance of trust was more prominent in the cases of older and/or female tourists and solo travelers.

## Analysis of Neutralization Techniques

Despite the general acceptance of the various types of SH, the respondents acknowledge that there are legal and ethical issues associated with the purchasing of SH services, further supporting the characterization of this behaviour as deviant:

*Many owners of illegal accommodations are “fishing” for customers at the local ports on many islands. Although this is illegal and prosecuted by the authorities, everyone is turning a blind eye. (GR1)*

This awareness however, means that individuals may need to employ neutralization to exonerate them from personal responsibility. Therefore, template analysis was used to identify the NTs employed to justify this acceptance, using existing literature (Table 1 in Appendix 1) to develop the initial template for the analysis.

Six of the NTs in the initial template were identified as recurrent themes in the transcripts. In line with Matza and Sykes’ (1957) NTs, although many respondents understand the impact of shadow economy on the hospitality industry, they still consider SH accommodation as an acceptable option because of its availability and because it is not their responsibility to consider the associated issues (*denial of responsibility*). Personal culpability was diverted away from the tourist as many respondents argued that if SH creates any economic, social or environmental burdens, the government should act accordingly. Respondents also believed that tourists possess the right to look for accommodation without necessarily being concerned about the legal or ethical implications of their behaviour, as this should be the responsibility of the people that make this services available in the market. This interpretation is consistent with earlier studies in deviant behaviour, where it was found that opportunity and access increase the likelihood that consumers will participate in an unethical activity (Cohn and Vaccaro 2006):

 *It’s a thing that initially the government has to take care of. You cannot blame tourists. […] If somebody offers something privately I assume they act within the legal framework. (GE1)*

Although for British and German respondents the main NT employed was the *denial of responsibility*, Greek respondents drew on several NTs to justify SH acceptance. The extensive range of NTs covered by Greek respondents compared to British and German respondents resonates with Cohn and Vaccaro’s (2006) claim, that differences exist across cultures in the NTs used to justify deviant behaviours. For example, more than half of the Greek respondents argued that hotel owners have also benefited from the current situation through tax evasion and unethical practices for a long time (*condemning the condemners*), while four people claimed that no one directly suffers as a result of SH, as the economy does not lose from such activities (*denial of injury*):

*The hotel owners, who every year increase their prices, are now asking for measures to fight illegal accommodations and ask for more controls? Who controls them? (GR5)*

*I don’t believe the crocodile tears of the government regarding loss of taxation money. Anyway most of this income will go to them as housing taxes. (GR3)*

To a lesser extent, three of the Greek respondents have claimed *appeal to higher loyalties*, supporting that the positive consequences of SH (e.g. supporting the local economy or encouraging healthy competition) outweigh the potentially negative ones. Limited reference was also made to *denial of victim*, with respondents stating that any negative impact of SH is related to competition in the market and there are no victims in a free economy, to explain their acceptance of SH. Finally, in addition to the five NTs suggested by Sykes and Matza (1957), one more technique was identified as quite prevalent during the analysis of the interviews from respondents from all three countries (but mainly from Greece), which resembles arguments labelled by Henry (1990) as *claim of normalcy*, as respondents claim that accepting SH services is not wrong, as many people are doing the same thing:

*It’s up to the people to choose. In the end, people should be able choose which solution they should follow. This is how competition works. (GR5)*

 *Everyone does it. Am I a fool? Why should I pay more for the same thing? (GR6)*

Further interpretation of the themes allowed better understanding of NTs, in relation to the existing theories on deviant behaviours discussed earlier. For example, during the neutralization process approximately half of the respondents referenced other people who engage in similar behaviours, and how this provides even more tourists with an excuse for their behaviours:

*We live in a different world today. They [hospitality businesses] don’t want to change and they don’t want the world to change. […] More and more people realize this. And if more people use them [SH accommodation] that makes an excuse for even more people to do the same. Eventually it will become the norm. (UK5)*

According to Gruber and Schlegelmilch (2014), neutralization based on other’s behaviours may have a longer-term influence on the society, as it provides more people with an excuse to behave deviantly, creating a vicious circle of neutralization and deviance. This can be better explained based on the social learning theory (Akers et al. 1979). As people’s behaviours and attitudes influence and are influenced by their socio-cultural environment, according to social learning theory SH acceptance and justification can be acquired through imitation and modelling of other’s behaviours. This deviant behaviour can then be strengthened or weakened through reward or punishment. Nevertheless, as more tourists disregard any sanctions or punishments and justify their acceptance of SH through the use of NTs, this behaviour will become more socially acceptable and the task of regulating the sector will become more challenging.

# CONCLUSIONS

Filling a gap in the existing tourism literature, this paper investigates the factors that influence the acceptance of SH services and raises the question as to how tourists justify this acceptance. Although the willingness to accept the various SH offerings and the justifications employed vary across respondents, the discussion suggests that SH is a phenomenon still at large, which will not be controlled easily. On the contrary, with the increasing use of technology, the hospitality industry may face the increasing pressure of this phenomenon. Therefore, new business models and interventions are required if hospitality businesses want to remain competitive and governments want to regulate the reported challenging situations created by the uncontrolled SH sector.

Based on our findings, and in line with deterrence theory and Sykes and Matza’s (1957) NTs, the theoretical model in Appendix 3 is proposed, to help explain the acceptance of SH services and provide a foundation for further research on SH. Given the interpretivist nature of the research, the findings as set out in this model cannot be generalized to the whole population, but the model contributes to the development of knowledge within the area of SH. Acceptance of SH is the core construct of the model, since it has a key role in the popularity of SH accommodation and therefore is an important consideration for academics and practitioners.

Contributing to existing research in deviant tourist behaviours, our findings support the rational approach to deviance proposed by deterrence theory, as our analysis clearly identified a number of perceived benefits and costs influencing tourists’ intentions to accept SH, while trust plays a moderating role between intentions and SH acceptance. Since perceived benefits, perceived costs and trust are latent factors, and therefore not visible or easily observed, a number of observed determinant factors were also identified from our analysis. More specifically, by claiming economic benefits, support to locals, more authentic holiday experiences and preferences for domesticity and unique services, price-driven and experience-driven participants explained their intentions to accept SH. On the other hand, lower perceived quality negatively affected intentions to purchase SH services. In line with social learning theory, shame and penalties are two sanction-related costs, not previously identified in the context of SH, that have emerged from our analysis. Furthermore, online presence, word of mouth, familiarity and refunds policies have been identified as observable determinants of trust in SH.

The broad acceptance of SH is further explained by the various NTs respondents employed to justify SH acceptance. Reinforcing the argument that opportunity and access increase the likelihood of deviant behaviours (Cohn and Vaccaro 2006) respondents denied responsibility, mainly on the grounds of government and industry dependency to control the phenomenon and limit the availability of SH accommodation. Several respondents have also used the behaviour of other tourists to justify SH acceptance. In line with social learning theory and the work on NTs by Gruber and Schlegelmilch (2014), as tourists imitate other people’s behaviours and use others as an excuse to neutralize feelings of (self-)blame, these behaviours will become the norm and the development of strategies and policies to regulate them will become more difficult.

Our findings also contribute to practice, by suggesting that the focus should be on creating a supportive framework for collective progress, rather than pressuring individuals to go against the grain. People, communities, businesses and governments will play a key part in this, but no one of the four can lead alone. Our findings suggest that marketers and policy makers should encourage consumers to consciously consider their purchasing behaviour and the consequences of their choices. The focus on denial of responsibility (by putting the blame on governments’ inability to control the phenomenon) and the overall limited impact of sanctions indicate that, instead of arbitrarily implementing harsher penalties for hosts and/or tourists, policy makers and businesses should focus more on informing and educating people regarding the benefits of a more regulated hospitality sector and the role of tourists in social and environmental sustainability. Informing people regarding the impact of their behaviour and providing them with alternatives, can also create the space for more mandatory policies to tackle the most challenging issues. Additionally, from a tourist’s perspective, regulating the SH sector would help address the reported trust issues, since current steps to improve trustworthiness (e.g. user generated content, online profiles) cannot always replace consumer protection laws and health and safety regulations. Nonetheless, any attempt to control or formalize SH services needs to be researched thoroughly, as such interventions may negate the social and economic benefits that these services bring. As suggested by some of the respondents, policies and business models are outdated and need to be adjusted to be able to take advantage of new opportunities and make the conventional hospitality offerings more attractive to tourists. Therefore, interventions should enable the tourism sector (and the society in general) to take advantage of the benefits of business models such as peer-to-peer accommodation, but also control the negative aspects of it. Such strategies would make neutralization more difficult and thus the acceptance of unregulated SH services less likely.

Finally, as with any research study, there are limitations. One of the limitations refers to the restricted generalizability of results from an exploratory, qualitative study. A quantitative approach based on a larger representative sample is a necessary step to confirm the model suggested in this study, extend findings and allow propositions for larger populations. Additionally, conducting research adopting a netnography approach, including forums and platforms, where existing SH customers are discussing their experiences, could provide further insights regarding the perceived benefits and costs as well as the NTs employed by people that already have experience with SH. Furthermore, our study focuses on the Greek SH case. Future studies could build on the findings of this research by exploring SH in different countries and with different nationalities of tourists to test the impact of culture, nationality and the country of tourist destination on SH acceptance and neutralization.

# APPENDIX 1

**Table 1. Examples of neutralization techniques from the literature**

|  |  |  |
| --- | --- | --- |
| **Technique** | **Definition** | **Author** |
| Denial of responsibility | The individual is not personally accountable for the actions but some external factors outside their control. | Sykes and Matza (1957) |
| Denial of injury | Deviant behaviour is justified as no party has directly suffered because of it. |
| Denial of victim | Behaviour resulted in injuries but the violated parties deserved what happened to them. |
| Appeal to higher loyalties | Deviant behaviour is necessary to actualise a higher order ideal or value. |
| Condemning the condemners | Deviant behaviour is deflected as individuals who condemn the behaviour engage in similar disapproved activities. |
| Defence of necessity | Behaviour was necessary as individuals had no choice under the circumstances. | Minor (1981) |
| Claim of normalcy | Behaviour cannot be perceived as wrong because everybody engages in such activities. | Henry (1990) |
| Denial of negative intent | The behaviour is justified as it was not supposed to cause any harm to anyone. |
| Claim of relative acceptability | Blame is deflected as other people are much worse. |
| Denial of the necessity of the law | Individuals engage in illegal activities because the laws are unfair and unjust. | Cromwell and Thurman (2003) |
| Claim of entitlement | Individuals have the right to engage in any desired behaviour and gain the beneﬁts of it. |
| Justiﬁcation by comparison | The behaviour is still preferable to even worse behaviours the individual could engage in. |
| Justiﬁcation of Postponement | Individuals suspend the assessment of morally questionable behaviour to a later time |
| One-Time Usage | The individual intends to use the product only in a single occasion and therefore behaviour is acceptable. | Rosenbaum, Kuntze and Wooldridge (2011) |
| First-Time, Only-Time Crime | This is the first and only time that the individual engages in the specific deviant behaviour. |
| Outsmart the System | The individual feels pride for outsmarting the system. |

# APPENDIX 2

Scenario 1 (for German respondents)

A young German couple, decide to spend their summer holidays visiting one of the Greek islands during the month of August. Even though this island is a very popular and very busy destination, they have picked it because of the nice weather, the beautiful beaches and the several historical sites scattered around the island.

After booking their flights to the island they start looking online to book for their holiday accommodation. Considering their holiday budget, they realize they have two choices of accommodations; they can either book online a room in one of the downtown 3-star hotels (including breakfast) or use an online website to rent a room in an unlicensed rooms-to-let accommodation a few blocks away from the hotel. After looking at the prices they realize that the price they will need to pay for the second room is 20 Euros less per night than the hotel price.

Due to the popularity of the destination both websites warn them that the accommodations in this location are renting out quickly and therefore they realize that they need to decide immediately on the option they would like to purchase.

What do you think that most German people would do in this situation?

# APPENDIX 3

Figure 1. Theoretical model for SH acceptance

 *Insert Figure 1 here*

# **REFERENCES**

Afonso Dias, J., Correia, A. and José Martínez López, F. (2014), ‘From information-sharing to vacation rental choices–the case of Albufeira, Portugal’, *International Journal of Culture, Tourism and Hospitality Research*, 8: 1, pp. 35-47.

Akers, R. L. (1990), ‘Rational choice, deterrence, and social learning theory in criminology: The path not taken’, *Journal of Criminal Law & Criminology*, 81, pp. 653-676.

Akers, R. L., Krohn, M. D., Lanza-Kaduce, L. and Radosevich, M. (1979), ‘Social learning and deviant behavior: A specific test of a general theory’, *American sociological review*, 44: 4, pp. 636-655.

Andriotis, K. (2001), ‘Tourism planning and development in Crete: Recent tourism policies and their efficacy’, *Journal of Sustainable Tourism*,9: 4, pp. 298-316.

Andriotis, K. (2002), ‘Scale of hospitality firms and local economic development—Evidence from Crete’, *Tourism Management*,23: 4, pp. 333-341.

Andriotis, K. (2003), ‘Tourism in Crete: A form of modernisation’, *Current issues in tourism*, 6: 1, pp. 23-53.

Andriotis, K. (2006), ‘Researching the development gap between the hinterland and the coast—evidence from the island of Crete’, *Tourism Management*, 27: 4, pp. 629-639.

Andriotis, K. and Agiomirgianakis, G. (2014), ‘Market escape through exchange: home swap as a form of non-commercial hospitality’, *Current Issues in Tourism*, 17: 7, pp. 576-591.

Bateman, C. R., Fraedrich, J. P. and Iyer, R. (2002), ‘Framing effects within the ethical decision making process of consumers’, *Journal of Business Ethics*,36: 1-2, pp. 119-140.

Bejaković, P. (2015), ‘A revision of the shadow economy in Croatia: causes and effects’, *Economic Research-Ekonomska Istraživanja*, 28: 1, pp. 422-440.

Belk, R., Devinney, T. and Eckhardt, G. (2005), ‘Consumer ethics across cultures’, *Consumption Markets & Culture*, 8: 3, pp. 275-289.

Boddy, C. (2005), ‘Projective techniques in market research: valueless subjectivity or insightful reality’, *International Journal of Market Research*, 47: 3, pp. 239-254.

Bristol, T. and Fern, E. (2003), ‘The effects of interaction on consumers' attitudes in focus groups’, *Psychology & Marketing*, 20: 5, pp. 433-454.

Brooks, J and King, N. (2017), *Applied Qualitative Research in Psychology*, London, UK: Springer.

Brooks, J., McCluskey, S., Turley, E. and King, N. (2015), ‘The utility of template analysis in qualitative psychology research’, *Qualitative Research in Psychology*, 12: 2, pp. 202-222.

Chatzidakis, A., Hibbert, S., Mittusis, D. and Smith, A. (2004), ‘Virtue in consumption?’, *Journal of Marketing Management*, 20: 5-6, pp. 526-543.

Cohn, D. Y. and Vaccaro, V. L. (2006), ‘A study of neutralisation theory's application to global consumer ethics: P2P file-trading of musical intellectual property on the internet’, *International Journal of Internet Marketing and Advertising*, 3: 1, pp. 68-88.

Corbin, J. and Strauss, A. (1990), ‘Grounded theory research: Procedures, canons, and evaluative criteria’, *Qualitative sociology*, 13: 1, pp. 3-21.

Corbin, J. and Strauss, A. (2014), *Basics of qualitative research: Techniques and procedures for developing grounded theory*, Thousand Oaks, CA: Sage.

Cromwell, P. and Thurman, Q. (2003), ‘The devil made me do it: Use of neutralizations by shoplifters’, *Deviant Behavior*, 24: 6, pp. 535-550.

D'Arcy, J. and Herath, T. (2011), ‘A review and analysis of deterrence theory in the IS security literature: making sense of the disparate findings’, *European Journal of Information Systems*, 20: 6, pp. 643-658.

De Groen, W. P. and Maselli, I. (2016). The impact of the Collaborative Economy on the Labour Market. De Groen, W. P., & Maselli, I. (2016). The impact of the Collaborative Economy on the Labour Market. Available from <https://www.ceps.eu/system/files/SR138CollaborativeEconomy_0.pdf> Accessed on 12 February 2018

Dell’Anno, R. (2007), ‘The shadow economy in Portugal: an analysis with the MIMIC approach’, *Journal of Applied Economics*, 10: 2, pp. 253-277.

Dell’Anno, R., Gómez-Antonio, M. and Pardo, A. (2007), ‘The shadow economy in three Mediterranean countries: France, Spain and Greece. A MIMIC approach’, *Empirical Economics*, 33: 1, pp. 51-84.

Dootson, P., Johnston, K. A. Beatson, A., and Lings, I. (2016), ‘Where do consumers draw the line? Factors informing perceptions and justifications of deviant consumer behaviour’, *Journal of Marketing Management*, 32: 7-8, pp. 750-776.

Eckhardt, G., Belk, R. and Devinney, T. (2010), ‘Why don't consumers consume ethically?’, *Journal of Consumer Behaviour*, 9: 6, pp. 426-436.

Filieri, R. and McLeay, F. (2014), ‘E-WOM and accommodation: An analysis of the factors that influence travelers’ adoption of information from online reviews’, *Journal of Travel Research*, 53: 1, pp. 44-57.

Gössling, S. (2016), ‘Tourism, information technologies and sustainability: an exploratory review’, *Journal of Sustainable Tourism*, 24: 7, pp. 1-18.

Gottfredson, M. R. and Hirschi, T. (1990), *A general theory of crime*, Stanford, CA: Stanford University Press.

Grasmick, H. G. and Scott, W. J. (1982), ‘Tax evasion and mechanisms of social control: A comparison with grand and petty theft’, *Journal of Economic Psychology*, 2: 3, pp. 213-230.

Gruber, V. and Schlegelmilch, B. B. (2014), ‘How techniques of neutralization legitimize norm-and attitude-inconsistent consumer behavior’, *Journal of Business Ethics*, 121: 1, pp. 29-45.

Gummesson, E. (2005), ‘Qualitative research in marketing: Road-map for a wilderness of complexity and unpredictability’, *European journal of marketing*, 39: 3-4, pp. 309-327.

Guttentag, D. (2015), ‘Airbnb: disruptive innovation and the rise of an informal tourism accommodation sector’, *Current issues in Tourism*, 18: 12, pp. 1192-1217.

Han, H., Hsu, L. T. J. and Sheu, C. (2010), ‘Application of the theory of planned behavior to green hotel choice: Testing the effect of environmental friendly activities’, *Tourism Management*, 31: 3, pp. 325-334.

Harris, L. C. and Dumas, A. (2009), ‘Online consumer misbehaviour: an application of neutralization theory’, *Marketing Theory*, 9: 4, pp. 379-402.

Henry, S. (1990), *Degrees of deviance: Student accounts of their deviant behavior*, Salem: Sheffield Publishing.

HOTREC (2014), ‘*VAT table - Rates as of 1 January 2012*, Available from <http://www.hotrec.eu/Documents/Document/20120626121635-D-1211-291-DM-VAT_table_as_of_January_2012.pdf> Accessed 4 July 2014.

Juul, M. (2017), *Tourism and the sharing economy*, European Parliamentary Research Service, Available from [http://www.europarl.europa.eu/RegData/etudes/BRIE/2017/595897/EPRS\_BRI(2017)595897\_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/BRIE/2017/595897/EPRS_BRI%282017%29595897_EN.pdf) Accessed 12 February 2018

King, N. (2004), ‘Using template analysis in the qualitative analysis of text’ in C. Cassell and G. Syman (eds), *Essential guide to qualitative methods in organisational research*, Sage: London, pp. 256-270.

Lee, D. (2016), ‘How Airbnb Short-Term Rentals Exacerbate Los Angeles's Affordable Housing Crisis: Analysis and Policy Recommendations’, *Harvard Law & Policy Review*, 10, pp. 229-253.

Liu, S. Q. and Mattila, A. S. (2017), ‘Airbnb: Online targeted advertising, sense of power, and consumer decisions’, *International Journal of Hospitality Management*, 60, pp. 33-41.

Liu, Y., Nie, L. and Li, L. (2016), ‘Homogeneity, Trust, and Reciprocity: Three Keys to the Sustainable Hospitality Exchange of Couchsurfing’, *Tourism Analysis*,21: 2-3, pp. 145-157.

Lockyer, T. (2005), ‘The perceived importance of price as one hotel selection dimension’, *Tourism Management*, 26: 4, pp. 529-537.

Lynch, P., McIntosh, A. J. and Tucker, H. (eds) (2009), *Commercial homes in tourism: An international perspective*, London: Routledge.

Martin, D. and Woodside, A. G. (2012), ‘Structure and process modeling of seemingly unstructured leisure-travel decisions and behavior’, *International Journal of Contemporary Hospitality Management*, 24: 6, pp. 855-872.

Matsaganis, M. and Flevotomou, M. (2010), *Distributional implications of tax evasion in Greece.* Hellenic Observatory Papers on Greece and Southeast Europe, GreeSE Paper No. 31, London: The Hellenic Observatory.

McKercher, B., Weber, K. and du Cros, H. (2008), ‘Rationalising inappropriate behaviour at contested sites’, *Journal of Sustainable Tourism*, 16: 4, pp. 369-385.

Mintel (2017), *Holiday Review - UK - January 2017.* Available from <http://academic.mintel.com/display/792277/?highlight> Accessed 10 April 2016.

Mintel (2016), *Germany Outbound - February 2016.* Available from <http://academic.mintel.com/display/763088/?highlight#hit1> Accessed 24 April 2016.

Mintel (2015), *Holiday Rental Property - July 2015*. Available from <http://academic.mintel.com/display/715771> Accessed 12 August 2016.

Mintel (2014), *Secondary Residences and Holiday Rentals - December 2014*. Available from <http://academic.mintel.com/display/680937> Accessed 12 August 2016.

Mintel (2012), ‘*Travel and Tourism - Greece*. Available from <http://academic.mintel.com/display/607648> Accessed 24 October 2016.

Minor, W. (1981), ‘Techniques of neutralization: A reconceptualization and empirical examination’, *Journal of Research in Crime and Delinquency*, 18: 2, pp. 295-318.

Öberseder, M., Schlegelmilch, B. B. and Gruber, V. (2011), ‘”Why don’t consumers care about CSR?”: A qualitative study exploring the role of CSR in consumption decisions’, *Journal of Business Ethics*, 104: 4, pp. 449-460.

OECD (2012), *Reducing opportunities for tax non-compliance in the underground economy*. Available from <http://www.oecd.org/site/ctpfta/49427993.pdf> Accessed 24 October 2016.

Oskam, J. and Boswijk, A. (2016), ‘Airbnb: the future of networked hospitality businesses’, *Journal of Tourism Futures*, 2: 1, pp. 22-42.

Pappas, N. (2017), ‘The complexity of purchasing intentions in peer-to-peer accommodation’, *International Journal of Contemporary Hospitality Management*, 29: 9, pp. 2302-2321.

Psarros, M., Rinne, A., Jordan, P. and Pastrats, P. (2014), *Sharing economy and the tourism and hospitality sector in Greece*. Hellenic Chamber of Hotels. Available from <http://www.grhotels.gr/GR/BussinessInfo/News/Lists/List/Attachments/538/Sharing%20Economy%20GRHOTELS%20ENG.pdf> Accessed 24 October 2016.

Richard, B. and Cleveland, S. (2016), ‘The future of hotel chains Branded marketplaces driven by the sharing economy’, *Journal of Vacation Marketing*, 22: 3, pp. 239-248.

Schänzel, A., Brocx, M. and Sadaraka, L. (2014), ‘(Un) conditional hospitality: The host experience of the Polynesian community in Auckland’, *Hospitality & Society*, 4: 2, pp. 135-154.

Schneider, F., and Kearney, A. T. (2013), *The Shadow Economy in Europe, 2013*. Available from [https://www.atkearney.com/documents/10192/1743816/The+Shadow+Economy+in+Europe+2013.pdf](https://www.atkearney.com/documents/10192/1743816/The%2BShadow%2BEconomy%2Bin%2BEurope%2B2013.pdf) Accessed 12 October 2016.

SETE (2014), *HOTREC position vis-à-vis the emerging shadow hospitality economy in Europe*. Available from <http://www.hotrec.eu/cust/documentrequest.aspx?DocID=3381> Accessed 12 October 2016.

SETE (2013), *Greek tourism: facts & figures*, *edition 2013*. Available from [http://sete.gr/\_fileuploads/entries/Online library/EN/FACTS FIGURES 2013.pdf](http://sete.gr/_fileuploads/entries/Online%20library/EN/FACTS%20FIGURES%202013.pdf) Accessed 12 October 2016

Sheng, L. and Tsui, Y. (2009), ‘Taxing tourism: enhancing or reducing welfare?’, *Journal of Sustainable Tourism*, 17: 5, pp. 627-635.

Sigala, M. (2017), ‘Collaborative commerce in tourism: implications for research and industry’, *Current Issues in Tourism*, 20: 4, pp. 346-355.

Sutherland, E. H. (1947), *Principles of Criminology*. Philadelphia, PA, USA: J. B. Lippincott.

Stenbacka, C. (2001), ‘Qualitative research requires quality concepts of its own’, *Management decision*, 39: 7, pp. 551-556.

Sykes, G. M., and Matza, D. (1957), ‘Techniques of neutralization: A theory of delinquency’, *American sociological review*, 22: 6, pp. 664-670.

Tussyadiah, I. and Pesonen, J. (2016), ‘Drivers and barriers of peer-to-peer accommodation stay–an exploratory study with American and Finnish travellers’, *Current Issues in Tourism*, pp. 1-18.

Williams, C. C. (2006), ‘Evaluating the magnitude of the shadow economy: a direct survey approach’, *Journal of Economic Studies*, 33: 5, pp. 369-385.

Williams, C. C. and Horodnic, I. A. (2017), ‘Regulating the sharing economy to prevent the growth of the informal sector in the hospitality industry’, *International Journal of Contemporary Hospitality Management*, 29: 9, pp. 2261-2278.

World Travel and Tourism Council (WTTC). (2017). *Travel & Tourism Economic Impact 2017*, *Greece*. Available from https://www.wttc.org/-/media/files/reports/economic-impact-research/countries-2017/greece2017.pdf Accessed 22 January 2018.

Figure 1. Theoretical model for SH acceptance

