

THE LEVEL OF COMFORT OF ACCOMMODATION STRUCTURES AS A DETERMINANT OF ECONOMIC EFFICIENCY IN TOURISM: A NATIONAL PERSPECTIVE

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Abstract

The paper analyzes the relationship between the comfort level of accommodation structures and the economic efficiency in tourism, at national level. Starting with the conceptual framework regarding the classification of accommodation units and the regional distribution of the accommodation offer, the study investigates how differences in comfort influence tourism performance. The methodological framework combines the analysis of the classification of accommodation units with the evaluation of tourism efficiency through an aggregate score built at county level, using the method of ranks applied to the performance indicators – occupancy rate and average length of stay. Based on this score, the counties were ranked and a sample of the best and worst performing counties was selected. The results show that counties with superior tourism performance are characterized by a high share of accommodation units classified at medium level (3 stars/flowers), which leads to the conclusion of an optimal balance between cost and the quality of the services offered. On the other hand, a higher share of accommodation units in lower categories is associated with less favorable scores of tourism efficiency. The conclusions highlight the fact that the level of comfort of accommodation structures, especially through the predominance of the middle segment, is a relevant explanatory factor of economic efficiency in tourism at national level.

Key words: accommodation structures, comfort level, economic efficiency, , ranking, , tourism.

JEL Classification: L83, R58, Z32.

I. INTRODUCTION

The level of comfort of accommodation structures is an essential element in the configuration of the tourist offer and a determining factor of economic performance in the tourism services sector. The classification of accommodation units does not only reflect the quality standards of the services offered but directly influences the ability of economic agents to attract different segments of demand, generate income and efficiently capitalize on the available resources.

In the literature, the level of comfort is frequently associated with the competitiveness of tourist destinations and with indicators of economic performance such as occupancy and average length of stay. In this sense, the structure of the accommodation offer becomes a strategic element in the development of tourism, with implications both on the demand behavior and on the operational efficiency of tourist units.

This paper presents the conceptual framework regarding the classification and standardization of accommodation units, analyzing the distribution at national and regional level of accommodation units

according to the classification category. Methodologically, official statistical data and an approach based on synthetic indicators are used, which allows the comparison of tourism performance at county level through a ranking method.

Finally, the relationship between the comfort level of accommodation structures and the regional indicators of tourism efficiency is analyzed to highlight to what extent, the quality of the accommodation infrastructure influences the economic performance of the tourism sector.

The analysis aims to identify the structural patterns between the accommodation offer and the regional economic results, contributing to the understanding of the mechanisms through which the comfort structure can influence the efficiency of the tourism system.

II. LITERATURE REVIEW

The level of comfort of accommodation structures is an essential element in shaping the tourism offer and a determining factor of economic performance in the tourism services sector.

The first initiatives to classify accommodation

units appeared in the first half of the twentieth century, in the context of the development of car tourism in Europe. For the first time, the classification of accommodation units began in the United Kingdom, with the system of classification by the number of stars progressively consolidating, especially after the Second World War, when the standardization of tourist services became necessary amid the expansion of mass tourism (Chele & Chele, 2025).

The Romanian legislation, in the field of classification of tourist accommodation units, mentions the priority role of this normative approach. It is stipulated that the process of classification of tourist reception structures has as its primary objective the protection of tourists, representing at the same time a standardized and synthetic way of reflecting the level of comfort, as well as the range of services offered (www.Just.ro).

Hotel classification systems are a formalized mechanism for standardizing the tourist offer, with the role of reducing the informational asymmetry between providers and consumers. Hotel classification is conceptualized as a formal mechanism for codifying the minimum level of comfort and mandatory facilities, facilitating the early evaluation of the quality of services by potential tourists (Lupu & Nica, 2010).

Comparative studies on official classification systems highlight an emphasis on compliance with technical and operational standards, adapted to the socio-economic and cultural specificity of each state, with harmonization trends at European level. At the level of the European Union, through the studies conducted by Foris (2014), on rural tourism, differences were identified in the classification standards in terms of the number of criteria, their weight, and the emphasis on comfort versus complementary services.

As for voluntary quality assessment systems, they perform distinct functions regarding the official hotel classification, as the classification mainly focuses on compliance with minimum standardized criteria on infrastructure and facilities, while the quality indicator targets service performance, customer satisfaction and continuous quality improvement, pursuing additional dimensions of service performance (Foris, 2014).

The level of comfort of accommodation units goes beyond the scope of physical facilities, becoming a multidimensional concept, which includes psychological and symbolic components, including the perception of safety, intimacy, and well-being. Thus, standardization reflects the formalized and measurable part of comfort, while the actual tourist experience remains dependent on the subjective perception of the services offered (Nagy & Carr, 2018).

Studies on the determinants of performance in the hotel industry lead to the opinion that the level of classification of accommodation units is a relevant explanatory factor of financial performance, being

positively associated with indicators such as revenue per available room and operational efficiency (Bresciani, Thrassou et al., 2015). In addition, studies on the relationship between customer satisfaction and financial performance emphasize that the perception of comfort directly influences the revenues and profitability of accommodation units, as the positive experience of tourists contributes to loyalty and strengthening the long-term competitive advantage (Demydyuk & Carlback, 2024).

Overall, the studies conducted on the comfort level of accommodation units lead to the opinion that it is not just a formal classification criterion, but a strategic determinant of economic performance in the hospitality sector.

The literature highlights the fact that the level of classification and comfort of accommodation units are relevant factors in the analysis of the economic efficiency of tourism economic agents. The star category, which reflects a certain standard of facilities and services offered, influences the price structure and the hotel's ability to generate revenue, thus contributing to the optimization of the ratio between the resources used and the results obtained (Castro & Ferreira, 2018).

Also, research on the relationship between classification systems and hotel performance shows that they function as quality signaling mechanisms, influencing the occupancy rate, the level of average rates and the volume of sales, essential indicators for assessing the efficiency of economic activity (Narangajavana & Hu, 2008).

Analyses of the impact of ratings and perceived comfort level on revenue lead to the conclusion that there is a direct link between the quality of services, the competitive advantage, and the financial efficiency of the accommodation unit (Sayfuddin & Chen, 2021).

Therefore, the analysis of the comfort level of accommodation units does not only have a normative dimension but becomes a valuable tool for understanding the mechanisms by which the quality of services is transformed into performance and economic efficiency in the tourism sector.

III.METHODOLOGY

The study uses a quantitative approach to analyze the relationship between the comfort level of accommodation structures and the economic efficiency of national and county tourism in Romania.

The analysis combines the analysis of the distribution of the accommodation offer by classification categories with the evaluation of tourism performance through synthetic indicators and ranking methods.

The data used concern the accommodation structures authorized in 2025, taken from official sources (Turism.gov.ro and Tempo Online). The level

of comfort was assessed by distributing the accommodation units by categories (1-5 stars/flowers), expressed in percentage weights at national and county level.

Tourism efficiency was operationalized through two indicators: occupancy rate and average length of stay. For each county, an aggregate performance score was constructed, using the rank method applied to the two indicators. The final score was determined as an arithmetic average of the ranks, with lower values indicating superior performance.

Based on the aggregate score, the counties were ranked at national level, and the analysis was conducted on a sample of counties representing the extremes of the distribution. In addition, a weighted average score of the comfort level was calculated for the synthetic assessment of the structure of the accommodation supply.

The data processing was conducted in the R software, through aggregated methods, ordering, and descriptive analysis.

IV.RESULTS

Regional distribution of accommodation units according to comfort category

The structure of accommodation units by comfort categories is an important indicator for assessing the efficiency of the tourism sector, reflecting both the investment orientation and the adaptation of the offer to the dynamics of demand.

In the evolution of the number of accommodation structures, from 2021 to 2025, increases are identified for all comfort categories, except for units classified with 2 flowers and 1 flower, where decreases of 13.4% and 20% respectively were recorded.

Although the largest share is of the units classified with 3 stars/flowers, respectively 61.6%, the units classified with 5 stars/flowers and 4 stars/flowers registered significant increases of up to 35.05%. This aspect indicates an increased interest in the quality of services and the level of comfort, indicating an adaptation of economic operators for quality services, a process of modernization and alignment with international quality standards.

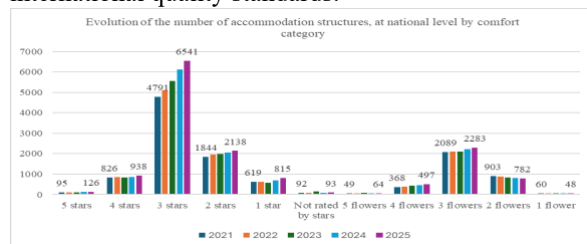


Figure 1 - Evolution of the number of accommodation structures, at national level by comfort categories, 2021 – 2025

The maintenance of a dominant share of the 3-star/flower segment confirms the existence of a stable core of the market, contributing to the financial sustainability of the sector. The coexistence of a consolidated medium segment and an expanding upper segment highlights a trend of increasing the quality level of tourism services.

Regarding the distribution of accommodation units by comfort level and destination, at national level, there is a structure oriented towards the middle segment of the tourism market, in all types of destinations analyzed.

According to the data in Table 1, the resorts in the mountain area represent one of the most important tourist destinations in Romania, both in terms of volume and diversity of comfort level. The 4247 units, in the mounted area, rank second in numerical weight, with an offer oriented towards the level of conformity of 3 stars/flowers.

Of the total number of accommodation units at national level, the largest share is held by other localities and tourist routes, respectively 32.57%, at the opposite end being the Danube Delta with a share of 3.80%.

Bucharest and the county capital cities hold an intermediate share of 16% but show a concentration towards the upper 4 and 5-star segments, specific to urban and business tourism, where the requirements for quality standards are higher. In business tourism, hotels classified in the higher categories create competitive advantages for cities, facilitating the organization of conferences and events, reducing the seasonality specific to urban tourism (Mureșan & Stoian, 2018).

Table 1. Structure of accommodation units by comfort categories and tourist areas, 2025

2025	Total	Seaside	Coastline	Mountain	Delta Dunarii	County capital cities	Other localities
Total	14325	961	1621	4247	545	2286	4665
5 stars	126	7	12	19	3	41	44
4 stars	938	63	97	197	54	350	177
3 stars	6541	528	959	1706	226	1455	1667
2 stars	2138	179	340	660	42	314	603
1 star	815	85	198	217	17	84	214
Nonclassified	93	9	3	26	0	13	42
5 flowers	64	1	0	20	6	0	37
4 flowers	497	10	2	210	55	4	216
3 flowers	2283	64	9	895	122	18	1175
2 flowers	782	13	1	275	20	7	466
1 flower	48	2	0	22	0	0	24

Most of the accommodation units in the analyzed regions fall into the 3-star/flower category, with percentages ranging from 59.72% in seaside resorts to 64.44% in Bucharest and county seats, concentrating the offer at national level in the medium segment. The shares for units classified with 4 stars/flowers and 5 stars/flowers are notable in the Danube Delta 21.65% and in large urban centers 17.27%, indicating a more pronounced presence of

higher-class units.

In the coastal and mountainous areas, the share of accommodation units classified with 2 stars/flowers and 1 star/flower, exceeds the share of those with 4 stars/flowers and 5 stars/flowers, although the general trend of accommodation units is to increase the level of comfort, in order to obtain a higher standard of services and competitiveness on the tourist and international market. Thus, in the seaside area, the share of accommodation units classified with 2 stars/flowers and 1 star/flower is 12.40%, while the share of 4 stars/flowers and 5 stars/flowers is 6.84%.

In the mountain area, the accommodation units classified higher have a share of 10.50%, while the units classified lower have 28.26%. Although there are initiatives to modernize and increase the quality of services, the share of units classified with 2 stars/flowers and 1 star/flower continues to far exceed the share of those with a higher level of comfort.

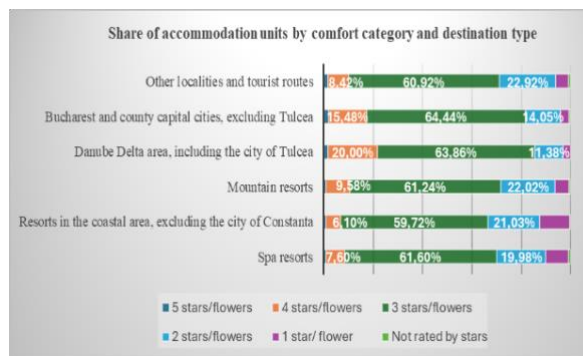


Figure 2 - Share of accommodation units by comfort categories and types of destination, Romania, 2025

The distribution of accommodation units according to the comfort category and destination, in 2025, shows us stability in terms of the level of comfort classified with 3 stars/flowers, as well as an increase in the level of comfort especially in tourist destinations in the urban area and the Danube Delta.

Impact of comfort level on the evolution of regional efficiency indicators

The concept of efficiency in tourism is frequently associated with performance and starts from the ratio of effects and efforts, measuring the overall use of tourism resources and assessing the level of development in the tourism industry (Xue & Ahmad, et al., 2022).

Indicators of net occupancy utilization and average length of stay are listed among the most used matrices for assessing tourism performance at regional and national level, providing relevant information on the dynamics of tourism sectors and the efficiency of occupancy utilization (Ciocoiu & Cioc, et al., 2025).

In order to be able to measure the impact of the

comfort level on tourism efficiency at regional level, the selection of counties included in the analysis was made according to the results recorded for two relevant indicators: the average length of stay (2024) and the index of net use of accommodation capacity (2025), as they capture the degree of capitalization of available capacities and the intensity of the use of tourist services.

The data of the indicators come from different consecutive years, because the data for 2025 were not available for the calculation of the average length of stay, at the time of drafting the article, and the one-year difference does not significantly change the structural trend of tourism.

In order to delimit the analysis sample, we applied the rank method to the two aforementioned indicators, retaining for in-depth analysis the counties that recorded the best cumulative positioning, reflecting a higher level of operational efficiency in tourism, but also the worst cumulative positions in order to be able to carry out a parallel analysis.

For each county, an aggregate tourism efficiency score was calculated, based on the ranking method applied to the two indicators:

□ R_o – the rank of the county according to the degree of occupation.

□ R_d – the rank of the county according to the average length of stay.

The final score was determined by the arithmetic average of the two ranks:

$$Scor_i = (R_{oi} + R_{di}) / 2$$

□ I – represents the analyzed county.

□ A lower score indicates higher performance.

Following the calculation made for the 42 counties in Romania, the first 8 and last 8 counties were selected in the sample to be analyzed, according to the final score obtained (table 2).

Table 2. Sample of counties - ranked according to the aggregate score of tourism efficiency.

County	Occupancy rate 2025	Occupation Rank	Average duration 2024	Rang duration	Score
Covasna	37,23	4	3,69	2	3
Braila	34,02	5	2,75	5	5
Valcea	33,50	6	2,72	6	6
Ialomita	29,68	12	4,31	1	6,5
Caras-Severin	31,44	9	2,77	4	6,5
Constanta	29,39	13	3,17	3	8
Bihor	31,40	10	2,55	7	8,5
Bucharest Municipality	49,17	1	1,98	17	9
Sunrise	15,90	37	1,76	26	31,5
Calarasi	22,67	27	1,57	36	31,5
Arad	23,82	24	1,42	39	31,5
Gorj	16,06	36	1,66	32	34
Botosani	17,88	34	1,63	34	34
Teleorman	6,30	42	1,73	28	35
Vrancea	19,53	33	1,41	40	36,5
Satu Mare	20,48	31	1,23	42	36,5

The accommodation units included in the sample were analyzed according to the level of comfort,

to identify its influence on the two analyzed indicators: the occupancy rate and the average duration of stay. This analysis allowed the identification of the structural relationships between the typology of accommodation units and the tourist performance, highlighting the segments that contribute to the operational efficiency and stability of the occupancy rate.

To identify the share of accommodation units by counties, depending on the level of comfort, we used the official database of accommodation units authorized in 2025, published by the Ministry of Economy, Digitalization, Entrepreneurship and Tourism. The data were classified by comfort segments and centralized at county level.

At the level of each county, the percentage weights of each segment were calculated, allowing the correlation of the structure of the accommodation units with the aggregate score of the tourist performance. This analysis facilitated the objective interpretation of the relationship between the comfort level of the accommodation units and the regional tourism performance.

From the analysis carried out (table 3) it can be seen that the 8 counties with a favorable score have a high share of accommodation units classified with 3 stars/flowers, the average being 67.44%, of which 4 counties exceed the percentage of 70%, the maximum share being reached by the municipality of Bucharest, respectively 81.62%. The predominance of the comfort level of 3 stars/flowers suggests the existence of a balanced structure of the tourist offer, corresponding to the average demand, characterized by an optimal ratio between the price and the level of comfort offered.

The counties ranked in the last 8 places, according to the efficiency score obtained, register an average share of accommodation units classified with 3 stars/flowers of 57.97%, with values between 47.06% and 68.42%. Of the 8 counties analyzed, 5 have percentages below 60%, which shows us, by comparing with the results obtained in the counties with a favorable score, that a lower share of accommodation units classified with 3 stars/flowers is associated with lower tourist performance.

Analyzing the category of 2 stars/flowers, a higher average of the share of accommodation units in the category of those with the lowest efficiency score is observed, respectively 23.51%, 6.02 percent more than the average of the accommodation units classified at a better efficiency score. Thus, it can be concluded that a higher share of units classified at 2 stars/flowers leads to an unfavorable score.

The units classified at 4 and 5 stars/flowers have a low share in most of the counties analyzed and do not present a clear association with the aggregate score. This suggests that the premium segment, although important for the image of the destination and for attracting high value-added tourism, does not decisively influence the performance at the level of the

sample studied, due to its limited share in the total structure.

Table 3. Structure of accommodation units by classification categories

2025	Score	5 stars/flowers	4 stars/flowers	3 stars/flowers	2 stars/flowers	1 star/flower
Covasna	3	1,08%	5,38%	53,76%	21,15%	18,64%
Braila	5	0,00%	8,54%	71,95%	15,85%	3,66%
Valcea	6	0,78%	8,10%	62,93%	22,74%	5,45%
Ialomit	6,5	0,00%	9,76%	56,10%	26,83%	7,32%
Caras Severin	6,5	0,64%	3,61%	65,39%	20,59%	9,77%
Constanta	8	0,32%	2,66%	77,05%	12,52%	7,44%
Bihor	8,5	0,58%	3,68%	70,70%	16,44%	8,61%
Bucharest	9	0,63%	2,77%	81,62%	3,76%	11,23%
Arad	31,5	0,73%	5,47%	60,39%	25,76%	7,65%
Calarasi	31,5	0,00%	6,38%	57,45%	21,28%	14,89%
Sunrise	31,5	0,77%	10,00%	56,62%	21,54%	11,08%
Botosani	34	0,00%	12,28%	68,42%	10,53%	8,77%
Gorj	34	0,41%	7,57%	58,49%	29,86%	3,68%
Teleorman	35	0,00%	15,63%	62,50%	21,88%	0,00%
Satu Mare	36,5	0,44%	10,04%	52,84%	28,38%	8,30%
Vrancea	36,5	1,60%	12,30%	47,06%	28,88%	10,16%

Overall, the results suggest the existence of an influence relationship between the comfort level of accommodation units and the regional tourism efficiency. The 3-star/flower segment is the optimal category from the perspective of operational efficiency, while a high share of the 2-star/flower segment is associated with less favorable scores. This result leads to the conclusion that the structure of the classification of accommodation units is a relevant explanatory factor of the differences in tourism performance at regional level.

To facilitate comparative analysis between counties, we proceeded to calculate the weighted average score of the comfort level, in the R software. The weighted average score combines the proportions of the units in each category with the corresponding weights (5-for-5 stars and 1-for-1 star), so that the counties with a more favorable structure of top units obtain higher values.

The formula used for the weighted average score is:

$$\text{Weighted score} = 5p_5 + 4p_4 + 3p_3 + 2p_2 + 1p_1$$

- where IP represents the proportion of accommodation units in the corresponding category.

The results of the weighted average score in 2025 are highlighted in figure no. 3, where it is observed that Teleorman county has the highest weighted average score, of 2.94, which indicates a higher number of accommodation units with a higher level of comfort compared to other counties.

Counties such as Bucharest, Constanta and Valcea are in a medium-upper area, which reflects a balance between the substantial number of units and their comfort level.

The differences between counties are moderate, indicating that, at national level, most accommodation units are concentrated in the middle categories, but there are counties with more pronounced polarization at the top or at the lower level.

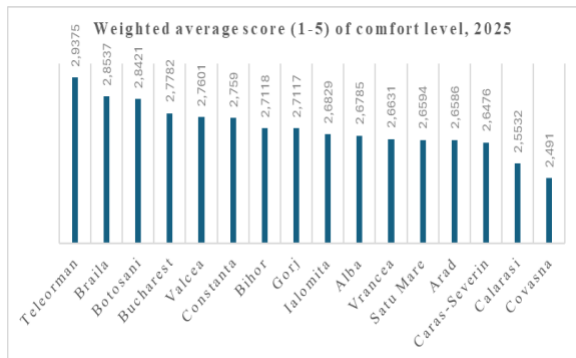


Figure 3 - Weighted average comfort level score for accommodation structures by county, Romania, 2025

The parallel analysis between the level of comfort and tourism performance shows that the counties with good scores on the average duration of stay and occupancy, such as Covasna (3), Braila (5) and Valcea (6), generally align with the counties with higher weighted average scores of the comfort level: Braila – 2.86; Valcea – 2.76. Thus, a higher average level of comfort contributes to a higher tourist performance, even when the premium segment is numerically reduced.

Regarding the influence of accommodation unit categories, counties with a high share of 1-2 star/flower units tend to have lower weighted average scores, which corresponds to a low level of comfort, but not always with lower tourist performance, depending on the distribution of 3 star/flower units, which can balance efficiency. Covasna County, although it has a high share of 2-star/flower units, respectively 21.15%, with a lower weighted average score, obtains a good aggregate score of tourism efficiency, balanced by the share of 3-star/flower accommodation units.

Counties with a higher proportion of 3-star/flowers accommodation units and a moderate to high weighted average score, such as Braila and Valcea, register low aggregate scores, indicating a higher tourism efficiency. On the other hand, counties with low weighted average scores and a high share of lower classified units have low tourism performance (a higher aggregate score).

Concluding the results of the analysis, the increase in the share of medium and upper comfort units can reduce the aggregate tourism performance

score, which indicates greater economic efficiency. Counties with better average comfort and balanced proportions of average units register better tourism performance, which underlines the importance of the structural balance of accommodation units for the economic efficiency of tourism.

V.CONCLUSION

In the study, the conceptual relationships between the classification of accommodation units and the regional efficiency indicators were highlighted, the literature underlining the fact that the level of comfort is not only an administrative classification criterion, but also a strategic factor of positioning on the market, with direct implications on the occupancy rate and efficiency.

The dominant comfort level of accommodation units, at national level, is 3 stars/flowers, presenting a share of 61.60% of the total accommodation units, in 2025, highlighting the majority orientation of the tourist offer towards the middle market segment, characterized by a balanced ratio between price and the quality of the services offered.

Out of the 42 counties in Romania, 16 counties were selected to analyze the influence of the comfort level of accommodation structures on the aggregate efficiency score. The counties with a favorable efficiency score recorded high shares of accommodation structures classified with 3 stars/flowers, with an average of 67.44%, while the accommodation units with a lower score presented an average of 57.97% of accommodation units classified with 3 stars/flowers.

The results of the weighted average score, regarding the level of comfort, at county level, in 2025, show us a maximum score of 2.9375 in Teleorman County, while counties such as Bucharest, Constanta and Valcea are in a medium-upper area, which reflects a balance between the large number of units and their level of comfort.

The comparative analysis between the level of comfort and the tourist performance shows that the counties with good scores on the average duration of stay and the occupancy rate, such as Covasna (3), Braila (5) and Valcea (6), generally align with the counties with higher weighted average scores of the comfort level: Braila – 2,854; Valcea – 2,760. Thus, a higher average level of comfort contributes to a higher tourist performance, even when the premium segment is numerically reduced.

In conclusion, the level of comfort of accommodation units is a relevant factor in explaining the performance differences, influencing the occupancy rate and the average duration of stay, counties with better average comfort and balanced proportions of

average units registering better tourist performance, which underlines the importance of the structural balance of accommodation units for tourism efficiency.

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