

Does Better Physical Accessibility Lead to Higher Sales Revenues? The Case of Slovenian Restaurant SMEs

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Despite the significance of accessibility for sustainable tourism development, little is known about the relationship between physical accessibility and restaurant sales revenues. Previous studies also did not consider restaurant managers' perceptions of accessibility, although they are responsible for implementing an accessible offer. The objectives of the present study are (1) to investigate if managers of small and medium-sized restaurant enterprises (SMEs) perceive restaurants as physically accessible and (2) to determine if better physical accessibility generates higher sales revenues. This study was performed in two steps. First, research on accessibility and relevant legislation was analysed. Second, primary data was collected using a self-administered questionnaire in field research from 149 restaurant managers, and secondary financial data for each SME was obtained through publicly available financial reports. To express the perspectives of people with disabilities (PWDs), disability organisation representatives were included in the questionnaire development process. Descriptive statistics and correlation analyses were used to analyse the data. Findings reveal that managers have low knowledge of accessibility, perceive restaurants as relatively poorly accessible, and that physical accessibility is not correlated to sales revenues. Concerning the different layout areas, managers identified toilet facilities as the most inaccessible restaurant area. Besides the legislative responsibility, managers should also be aware of the economic potential of the disability market in tourism and the fact that an accessible offer facilitates the use of restaurants for society as a whole. The article ends with providing recommendations for the restaurant industry, policymakers, and academia.

Keywords: restaurant SMEs, disability, managers, physical accessibility, sales revenue



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Introduction

Tourism, including the restaurant sector, is a global economic driver. In 2019, the tourism industry contributed 10.3% of the world's gross domestic product

(GDP). Similarly, in the Republic of Slovenia, one of the smallest European (EU) economies, the contribution of tourism to GDP in 2019 was 10.6% (World Travel and Tourism Council, n.d.). The tourism industry has

also provided several opportunities for the growth of micro, small, and medium-sized enterprises (SMES), which accounted for 99.8% of all business entities in the EU in 2021 (Eurostat, 2021).

Despite its economic significance, tourism also has an essential social perspective, addressing human-related challenges in the global economic environment. Apart from being a labour-intensive industry, in developed (western) societies, 'holidaying' is considered a social right (Cockburn-Wootten & McIntosh, 2020). However, for people with disabilities (PWDs), it can present a source of inequality and frustration.

As the right to tourism engagement is considered a social norm, tourism should provide equal opportunities for all members of society (Cockburn-Wootten & McIntosh, 2020). From this point of view, accessible tourism (also known as barrier-free tourism) refers to activities in which anyone can freely engage regardless of their health conditions, psychological needs, or functional disabilities. Namely, PWDs also desire social participation and expect the same tourism experiences as non-disabled customers (Boxall et al., 2018). From this perspective, a growing body of literature recognises the importance of tourism for sustainable development, which should harmonise economic growth with social inclusion and environmental protection. Accordingly, fighting inequality in tourism is one of the sustainable development objectives of tourism in the 2030 Agenda since everyone should have equal access to tourism activities (World Tourism Organization, n.d.).

It is interesting to note that, globally, the issue of accessibility did not enter the political debate until the late 20th century. Only in 2008 did the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD) come into force (United Nations, n.d.). In the EU, the UNCRPD was ratified by the EU only in December 2010. Interestingly, in the United States of America (USA), the rights of PWDs were first protected in 1990 by the Americans with Disabilities Act (ADA). However, there are still many obstacles in the life of PWDs. First, there are obstacles in the built environment (physical barriers), those relating to the connection between supply and demand (communicational and functional barriers), and ob-

stacles relating to how PWDs are perceived in society as a whole (barriers related to social integration) (Lim, 2020). For PWDs to enjoy tourism equally, these restrictions must be removed.

As a result of growing awareness of the issue, an increased number of tourism researchers have been focusing on this topic recently, with the majority of studies focusing on the hotel sector. Most of the studies (e.g. Ferri Sanz et al., 2019; Kuo & Kalargyrou, 2014; Lim, 2020; Zhang & Cole, 2016) analysed the demand side, while the service providers' (managerial) perspective was examined to a much lesser extent (e.g. Grady & Ohlin, 2009; Nicolaisen et al., 2012). Interestingly, only a few studies were found on restaurant physical accessibility (e.g. Dias de Faria et al., 2012; McClain et al., 1993; Wan-Chen & Chi-Chuan, 2012).

Due to the socioeconomic issues that humanity is currently facing, accessibility is a topic that deserves special attention. According to statistical data, more than 1 billion people (approximately 15% of the global population) live with a disability (Eurostat, 2021). PWDs represent 87 million Europeans (approximately 25% of the EU population). Similarly, PWDs represent 13% of the population in Slovenia, although this number excludes those who experience various types of temporary disabilities (Ministrstvo za delo, družino, socialne zadeve in enake možnosti, n.d.; Sendi, 2019). Considering a known connection between population ageing and multiple disabilities, this number is expected to increase considerably in the coming years (Ferri Sanz et al., 2019).

In terms of the share PWDs represent in society (approx. 25% of the EU population), to our knowledge, no study has empirically investigated restaurant managers' perceptions of physical accessibility. Moreover, no studies analysing the relationship between physical accessibility and sales revenue were found. Given the lack of research, this study sought to determine how restaurant managers evaluate physical accessibility and its compliance with legislative requirements and professional recommendations. According to Cockburn-Wootten and McIntosh (2020), service providers are generally unaware that their facility is not accessible to everyone. As managers' awareness of the actual state of restaurants' physical (in)accessibility

presents the first step in implementing an accessible offer, we pose the first research question (RQ1): How do restaurant managers perceive the physical accessibility of restaurants they manage?

Besides its social perspective, the accessible tourism market has also been identified as a growing segment that could provide additional economic benefits. Namely, the disability market in tourism includes PWDs and their friends and family members who are emotionally connected to PWDs. According to Donovan (2020), the global disability market has approximately a population of 5.15 billion people and is estimated to control over 13 trillion US dollars in disposable income. Accordingly, many studies (Buhalis & Darcy, 2011; Cockburn-Wooten & McIntosh, 2020; Domínguez et al., 2013) investigated the accessible tourism market and its economic importance for tourism destinations. A Spanish study by Domínguez et al. (2013) revealed that PWDs spend significantly more than abled travellers.

Interestingly, studies investigating accessibility and profitability in hotels (Baghdadi et al., 2017; Calvo-Mora et al., 2015; Capitaine, 2016) provided contradictory and inconsistent research findings about the economic importance of an accessible tourism offer. Surprisingly, to our knowledge, no research has investigated the importance of physical accessibility for restaurant business performance. Based on this background, we sought to answer the second research question (RQ2): What is the impact of restaurant physical accessibility on restaurant sales revenues?

In particular, this study has two specific objectives: (1) to empirically explore restaurant managers' perceptions of restaurant physical accessibility and its regulatory compliance in a small EU economy, and (2) to establish whether better (higher-perceived) physical accessibility positively influences restaurant sales revenues. Hopefully, this research will provide new insights into restaurant physical accessibility and determine its importance for restaurant SMEs' financial performance. The findings should make an important contribution to restaurant accessibility and revenue management.

This study applied a mixed methodological approach to achieve its objectives. After the literature

review, theoretical findings and the identified physical accessibility indicators were pre-discussed by disability experts. In the next step, data were collected in field research from 149 restaurant managers. A correlation analysis using Spearman's rank and Pearson's correlational coefficient was performed to investigate the correlations between the observed indicators. Next, research results were presented and discussed. The paper concludes with implications for practice and policy, a presentation of research limitations, and recommendations for future research.

Literature Review

Key Disability and Accessibility Definitions:

An International Perspective

Disability has been interpreted differently over time and across various cultures. As a result, disability is viewed as a complex, multidimensional, and evolving concept (Boxall et al., 2018). Accordingly, there are several definitions of disability, mainly used for statistical purposes (Buhalis & Darcy, 2011).

From a scientific standpoint, two paradigms of disability (the medical and the social model) dominate disability research (Dominguez et al., 2013). The medical model emphasises each person's medical situation (an individual pathology). In contrast, the social (or the collective) model emphasises limitations imposed by society (Nicolaisen et al., 2012). According to the social model, a person's handicap results from the interaction with the external environment, which might exacerbate any underlying health issues an individual might have by preventing them from participating equally in society (Ameri et al., 2020). Based on both models, the World Health Organization (WHO) has established the International Classification of Functioning, Disability, and Health (ICF). Based on the ICF's multidimensionality approach, there are various ways to quantify disability, such as accounting for various impairments, functional restrictions, or social integration problems (Dominguez et al., 2013).

Based on the social model of disability, the UNCRPD declaration introduced the UN definition of PWDs and set the minimum requirements for their rights and protection. The UNCRPD, in Article 1, defines PWDs as 'those who have long-term physical,

mental, intellectual or sensory impairments which in interaction with various barriers may hinder their full and effective participation in society on an equal basis with others' (United Nations, n.d.). According to this definition disability is a long-term inability to engage in 'normal' life activities due to psychological, mental, or physical constraints (Cruz-Morato et al., 2021). The fundamental principles of the UNCRPD refer to respecting a person's dignity, autonomy and independence, non-discrimination, participation and social inclusion, equality of opportunity, and accessibility.

The concept of accessibility is, in terms of providing equal access to everyone, inextricably linked to disability. Only with unhindered access to facilities and services will PWDs be included in society. In line with Article 9 of the UNCRPD, countries should identify and eliminate all obstacles and barriers to ensure that PWDs can access their environment, transportation, public facilities, services, and IT technologies (United Nations, n.d.). Furthermore, to protect human rights, prevent inequalities, and build inclusive societies, the UN General Assembly, in 2015, adopted a critical document entitled 'Transforming our world: the 2030 Agenda for Sustainable Development.' The document outlines 17 sustainable development goals (SDG) the UN member states should achieve. Among them, the 11th goal is to ensure free access of PWDs to living space (United Nations, 2015).

Accordingly, physical accessibility can be defined as a set of characteristics that make buildings, environments, and products generally accessible (Calvo-Mora et al., 2015). Furthermore, besides being generally accessible, the physical environments should be safe and healthy, practical, understandable and respectful of diversity, and aesthetically pleasing (Watchorn et al., 2021). Therefore, accessibility is not just about eliminating physical barriers but also about designing and involving solutions that make the offer generally accessible. This approach is also known as the Universal Design Principle (Calvo-Mora et al., 2015; Watchorn et al., 2021).

However, measuring accessibility is not that simple, as the different legislative bodies and research associations use the concept of accessibility according to their research intentions and traditions (Domínguez et al.,

2013). Applying different methodologies means that research results are often difficult to compare among the various sectors and countries (Nicolaisen et al., 2012). For this study, based on the UNCRPD definition of disability and by following the meaningful interpretation of the EU Accessibility Act, we will consider physical accessibility as an essential feature of the built environment that allows access, use, and equivalent experience in restaurant facilities (disability and accessibility studies are presented in the following section).

Disability and Accessibility Studies in the Hospitality Industry

Hotel Studies

Studies on accessibility in the hospitality sector have mainly focused on hotel guests. Nevertheless, only some studies examined the service providers' (the managerial) perspective. For example, Grady and Ohlin (2009) examined hotels' compliance with ADA; Darcy and Pegg (2011) examined managers' perceptions of the availability of disability services; and Cruz-Morato et al. (2021) examined the labour inclusion of PWDs in hotels.

Concerning physical accessibility and financial performance in hotels, we only came across a small number of articles, that provide inconsistent research findings. For example, Calvo-Mora et al. (2015) found that hotel managers in Seville (Spain) were highly aware of accessibility potentials for hotel financial performance. In contrast, Capitaine (2016) reported that hotel managers in Quebec (Canada) were mainly sceptical about the economic value of the disability market. Similarly, Darcy and Pegg (2011) reported that hotel managers in Australia needed to be more intelligent and responsible in providing access to PWDs and exploiting the economic potential of this market.

A negative view of the relationship between hotel accessibility and feasibility was also identified in the study of Lebanese hotels by Baghdadi et al. (2017). Authors reported that hotel managers mostly believe that PWD-friendly facilities negatively influence the satisfaction of the abled customer population, consequently negatively impacting hotel popularity and profitability in the long term. Nevertheless, based on

calculating the different revenue scenarios, the authors (ibid.) theoretically demonstrated the economic feasibility of an accessible hotel offer.

Restaurant Studies

Only a few studies covering the various issues of disability in the restaurant industry could be found, such as an analysis of Oklahoma managers' attitudes toward hiring PWDs (Chi & Qu, 2005); employment of people with intellectual disabilities in the case of a casual dining restaurant operating in Ohio (Feerasta, 2017); utilisation of restaurants by PWDs in Korea (Joo & Cho, 2012); and the possibility of employing PWDs with dementia in Japanese restaurants (Jiang et al., 2021). In a study on discrimination in the US restaurant industry, Riesch and Kleiner (2005) reported that racial and disability-based discrimination are the two most common forms.

Specifically, concerning restaurant physical accessibility, we have found only a few studies. One of the first studies dates to the nineties when McClain et al. (1993) investigated restaurant wheelchair accessibility in the USA and found notable differences between the different types of restaurants. Significant problems with providing an appropriate dining environment for blind people in Taiwanese restaurants were reported by Wan-Chen and Chi-Chuan (2012). According to Dias de Faria et al. (2012), the ideal restaurant for visually impaired customers would be one where the waiter reads the menu, the staff is compassionate and where careful, low-intensity lighting and sounds, and round tables are used, and the server can be called by pressing a button. Similarly, Sokolenko (2018) reported significant problems with infrastructure development for PWDs in the case of Ukrainian restaurants. Finally, to our knowledge, no studies have investigated the relationship between physical accessibility and restaurant SMEs' financial performance. Moreover, we have not identified any studies analysing managers' perceptions of restaurant accessibility within the EU.

Financial Performance Analysis

The primary data source for creating financial analyses are financial statements, such as balance sheets and

the profit and loss account. Numerous data, which can be seen from both reports, enable the calculating of a wide range of financial performance indicators such as revenue, assets, and profit analyses.

Nevertheless, a Uniform System of Accounts for Restaurants (USAR) has been developed (Niemeier & Hayes, 2005) to facilitate the financial performance evaluation of restaurants. However, USAR is not binding in the EU (nor in Slovenia), making it more challenging to create comparative analyses. Since several financial indicators are available from financial statements, according to Ferreira and Otley (2009), choosing the most appropriate indicators for the financial performance evaluation is crucial. With this in mind, Planinc (2022) conducted a comprehensive review of financial indicators used in restaurant industry studies and found that researchers measure the financial performance of restaurant SMEs using various financial indicators. According to Planinc (2022), several researchers (e.g. Bera, 2021; Lee & Ha, 2012; Hua, 2014) used sales revenue to analyse the financial performance of restaurant SMEs, as sales revenue presents the fundamental metric of any financial performance analysis. Moreover, several other industry-specific Key Performance Indicators (KPIs) can be calculated based on sales revenue, such as average spending per person (ASP), sales per employee per hour, restaurant profit margin and efficiency analyses (Harris, 2013). Therefore, for answering RQ2, we decided to use sales revenue as the key financial performance indicator.

Methodology

Disability and Accessibility Legislation

The EU Legislation

In Tables 1 and 2, the key EU initiatives (international treaties, strategies, and conventions) and the EU directives (common rules) related to the field of the study are summarised in chronological order. The EU has no separate disability act (such as ADA). The EU member states' main challenge is implementing the 2021–2030 EU Strategy for the Rights of PWDs, which the Commission supports (European Commission, 2021).

Concerning restaurant accessibility, the EU Acces-

Table 1 The EU Disability Initiatives

Year	Initiatives	Relevance
1953	EU Convention on Human Rights (ECHR)	The first document to protect human rights and political freedoms.
1997	Treaty of Amsterdam (now Article 19 of the Treaty on the Functioning of the EU)	Protection of human rights against any form of discrimination.
2000	EU Charter of Fundamental Rights (CFR)	Set of human rights that must be protected in the EU.
2008	Ratification of the UNCRPD at the EU level	An international perspective of promoting and protecting the human rights of persons with disabilities.
2009	Lisbon Treaty amendment to the Treaty on the EU	The CFR became a legally binding document within the EU
2010	EU Disability Strategy 2010–2020	The main instrument of the EU Commission to implement the UNCRPD policy.
2017	EU Pillar of Social Rights	This document highlights the right of PWDs to assess goods and services available to the public and enable them to participate equally in society.
2021	Strategy for the Rights of PWDs 2021–2030	The goal is to ensure that Europeans with disabilities no longer experience any form of discrimination and to build a Union of equality.

Table 2 The EU Disability Directives

Year	Directives	Relevance
2000	The Equality Framework Directive Employment and Occupation (EU directive 2000/78/EC)	The minimum accessibility standards for PWDs in the areas of guest service, employment, built environment, transportation, information, and communications.
2006 and 2010	Regulations on the Rights of Passengers with Reduced Mobility in main modes of Transport (e.g. Air – Regulation (EC) No. 1107/2006; Sea and Waterways – Regulation (EU) No. 1177/2010)	
2016	EU web accessibility directive (EU directive 2016/2102)	
2019	EU Accessibility Act (EU directive 2019/882/EC)	

sibility Act will enter into force in 2025 and will not apply to SME restaurants (European Parliament and the Council of the European Union, 2019). Nevertheless, restaurants are considered businesses open to the public. Therefore, according to UNCRPD, PWDs have the right to access all aspects of society equally with others. Specifically, according to paragraph b. of Article 9 of the UNCRPD (United Nations, n.d.), private entities offering services to the public should consider all aspects of accessibility for PWDs.

The National Legislation

The Republic of Slovenia has brought its disability laws into compliance with the EU's. Specifically, the Act rat-

ifying the UNCRPD and the Optional Protocol to the UNCRPD stepped into force in 2008, while the Protection Against Discrimination Act was introduced in 2016. The law mentioned above, in Article 2, strictly prohibits any discrimination regarding access to goods and services available to the public (Zakon o varstvu pred diskriminacijo (ZVard), 2016).

Regarding restaurant accessibility, several acts cover the different aspects of disability and accessibility provision. This section focuses on legislation and recommendations relevant to public restaurants' accessibility. Table 3 presents the relevant legislation and documentation (national guidelines and action programmes) chronologically.

Table 3 The National Legislation

Year	Document	Relevance
2005	National Guidelines to Improve the Built Environment, Information, and Communications Accessibility for PWDs (Nacionalne usmeritve za izboljšanje dostopnosti grajenega okolja, informacij in komunikacij za invalide)	According to this document, non-discriminatory access to public environments and services is considered a fundamental right of PWDs.
2010	Act on the Equalisation of Opportunities for PWDs (Zakon o izenačevanju možnosti invalidov (ZIMI))	Based on this Act, discrimination due to disability in access to goods and services available to the public is strictly prohibited. Article 38 clearly defines the deadline for public facilities to eliminate all physical barriers by the end of 2025.
2018	Rules on universal construction and the use of construction works (Pravilnik o univerzalni graditvi in uporabi objektov)	This rule specifies the essential requirements to ensure the universal construction of facilities.
2021	Building Act (Gradbeni zakon (GZ-1))	This Act protects the public interest in the construction of buildings by following the principle of equal opportunities.
2021	Spatial Management Act (Zakon o urejanju prostora (ZUREP-3))	This Act enables universal (non-discriminant) access to the public infrastructure.
2021	Action Programme for PWDs 2022–2030 (Akcijski program za invalide)	The programme aims to promote, protect, and ensure the full and equal enjoyment of the human rights of PWDs and to promote respect for their dignity.
2022	Consumer Protection Act (Zakon o varstvu potrošnikov (ZVPot-1))	This Act demands accessibility, clarity, and unambiguous provision of messages to all consumers.

Moreover, in the analysis of the national legislation, the following standards have also been considered: SIST ISO 21542:2022 (this document specifies a range of requirements and recommendations related to the design and constructional aspects of the usability and accessibility of buildings); SIST 1186:2016 (this standard relates to the tactile surface indicators for the blind and partially sighted); SIST EN 17210:2021, and SIST TP CEN/TR 17621:2021 (these standards describe minimum functional requirements for an accessible built environment) (<https://www.sist.si>). In addition, the different professional recommendations (manuals and handbooks) were also taken into consideration, such as the manual(s) for inclusive design and access to information (Albrecht, 2018), universal housing construction (Albrecht et al., 2017), accessibility of facilities in public use (Sendi et al., 2015), and accessibility of built environmental and informational technology (Sendi, 2019).

From our research perspective, it is essential to em-

phasise that the Act on the Equalisation of Opportunities for PWDs (Zakon o izenačevanju možnosti invalidov (ZIMI), 2010), in Article 38, determines the deadline for all public facilities (including the existing restaurant providers) to eliminate all physical barriers by the first reconstruction or at the longest by December 2025. The Building Act (Gradbeni zakon (GZ-1), 2021) and the Rules on universal construction and the use of construction works (Pravilnik o univerzalni graditvi in uporabi objektov, 2018) prescribe construction following the universal accessibility guidelines for new constructions.

Instrument Design

First, following the analysis of previous research and legislation related to disability and legislative requirements presented in Table 3, indicators of physical accessibility (44 indicators) were identified. In the next step, the identified accessibility indicators were prechecked by three PWD representatives (disability

Table 4 Accessibility Indicators

Indicators	Layout areas
1 Five per cent of all parking spaces or at least one are properly marked and no more than 50 m from the entrance.	Parking
2 There is an area for a car to stop safely for a short period if there are no available free parking spots.	
3 Parking space is unobstructed and allows wheelchair manoeuvring (min. length is 5.4 m and min. width is 3.9 m).	
4 There is adequate lighting in the parking area.	
5 Between the parking area and the restaurant, there is a paved, non-slip surface.	Access path
6 The path is adequately marked with contrasting colours and informational signs.	
7 There are floor indicators.	
8 There are no physical obstacles.	
9 The width of the access path is adequate (min. 1.8 m).	
10 Good lighting is provided.	
11 Access from the nearest public transport station is safe and unobstructed.	Entrance
12 The entrance is visible and adequately marked.	
13 There is enough space for wheelchair manoeuvring.	
14 The entrance is unobstructed, the floor mats are at floor level, and the threshold is at most 2 cm high.	
15 The entrance has a canopy or windbreak.	
16 The bell can be easily accessed from the wheelchair.	
17 There is a custom side entrance for PWDS.	
18 A sign at the entrance indicates that the restaurant is appropriate for PWDS.	
19 The corridors are suitably wide and allow unhindered movement.	Connec. spaces
20 Signposts are visible, legible, and of appropriate height.	
21 Room markings are visible, legible, and of appropriate height.	
22 The arrangement of the tables allows unimpeded movement in a wheelchair.	Dining room
23 At least part of the tables allows dining from a wheelchair (the bottom edge and depth of the table is min. 0.7 m).	
24 All inscriptions are of appropriate size.	

Continued on the next page

experts) to ensure that they matched the scope of the study and were appropriate for inclusion in the questionnaire. All disability experts are members of the National Council of Disability Organisations of Slovenia (a convenience sampling method for selecting the experts was used). This non-governmental organisation unites representatives and other disability organisations operating at the state level in the Republic of Slovenia.

The next phase included designing a self-admin-

istered questionnaire with mostly binary questions related to accessibility requirements. Physical accessibility indicators were split into six main layout areas of the restaurant (attributes) following the customer movement path (accessibility indicators and attributes are presented in Table 4). Indicators ranging from 11 to 129 are area specific. Indicators ranking from 130 to 140 are considered generic and simultaneously apply to different layout areas (entrance, connecting spaces, dining room, and toilets). In contrast, indicators rank-

Table 4 Continued from the previous page

Indicators	Layout areas
25 The sanitary area is marked with an international sign for the disabled.	Toilets
26 The space size is min 1.7 m × 2.2 m, and there is enough space for unhindered movement.	
27 The equipment is at a suitable height and easily accessible.	
28 Appropriate hand holders and accessories are installed.	
29 An emergency call device is installed.	
30 Doors are visible.	Entrance, connecting spaces, dining room, toilets
31 The doors are suitably (min. 0.9 m) wide.	
32 Doors open with ease and do not obstruct anyone.	
33 Hooks are visible and easily accessible.	
34 The doors stand out in contrast to the surrounding walls.	
35 There is sufficient space for wheelchair manoeuvring.	
36 The flooring is flat and non-slip.	
37 The lighting is adequate.	
38 There are information labels for PWDs.	
39 Colours that contrast are used.	
40 Floor markings are provided.	
41 Steps are marked, with handrails, and of the proper width (min. 1.2 m) and height (max. 15 cm).	Access path, entrance, connecting spaces, dining room, toilets
42 The wheelchair ramp is marked, accessible, and of the proper width (min. 1.2 m), slope (max. 8%), and length that enable wheelchair manoeuvring.	
43 The lift is marked and accessible, and its min. Size is 1.1 m × 1.4 m, and the door is min. 0.9 m wide.	
44 The wheelchair lift platform is marked, easily accessible, and has the proper size (min. 1.1 m × 1.4 m) and slope (max. 8%).	

ing from I41 to I44 refer to potential level differences in five layout areas (access between the parking and the restaurant, entrance, connecting spaces, dining room, and toilets). In case of level differences, the manager subsequently indicated the areas to which they refer.

Following the disability experts' recommendations, managers were also asked to indicate their self-perceived accessibility knowledge (three indicators), competencies (two indicators), the difficulty of adjusting the offer for PWDs (two indicators), and the availability of external support for adjusting the offer (two indicators). For all questions, a five-point Likert-type ordinal scale was used (see also Table 6). Finally, managers provided their demographic characteristics (presented as categorical variables) and basic information

about the restaurant facility. Furthermore, managers were asked to indicate whether they had any friends or family members with a disability (Kuo & Kalargyrou, 2014) and the estimated percentage of PWDs in their restaurants. After the questionnaire was developed, three restaurant managers pre-tested it to determine whether it was simple to understand.

Data Collection Process

Given the study's objectives, primary data was collected from 200 restaurants across Slovenia between May and August 2022 from pre-trained data collectors using convenience sampling. In 2021, 8,410 restaurant businesses (NACE code I.56 – Food and Beverage (F&B) service activities) were recorded in the Slovenian business register (<https://pxweb.stat.si/sistat/en>).

Since the Slovenian national classification system of the different types of restaurant facilities does not fully comply with the EU coding system (NACE), the authors had to focus on those restaurant facilities with comparable operational characteristics. As a result, the sample frame consisted of sit-down restaurants registered as SMEs that are not located in shopping malls, do not have several branches (restaurant units), and are not under monumental protection. Examples of these restaurants include traditional à la carte restaurants, inns, casual and fast food sit-down restaurants, and coffee and pastry shops. Hotel and franchise restaurants and other businesses serving predominately beverages (such as pubs and bars) were excluded from the research. The data collectors pre-checked randomly chosen restaurants to ensure that all restaurants met the specified requirements. If the restaurant met the research criteria, the manager was kindly requested to complete the questionnaire, either in the presence of the data collector (questionnaires were hand-delivered to managers) or the data collector agreed to collect the completed questionnaire. In cases where managers needed additional explanation about the research, the data collectors provided the requested information.

Nevertheless, some managers refused to participate in the study for various reasons (mainly lack of time). If the manager refused to participate, the data collector selected another restaurant SME, corresponding to the above-presented research criteria. The final analysis is based on 149 valid questionnaires (the response rate was 74.5%), representing 1.77% of the 156 population in Slovenia.

In the next step, secondary financial data for each restaurant SME was obtained from official financial reports (profit and loss accounts for the year 2021), which in Slovenia are in the public domain (<https://www.ajpes.si/fipo/default.asp>).

Data Analysis

Data analyses were done using the Statistical Package for Social Sciences (SPSS 26.0). Descriptive statistics were used to analyse managers' responses about their demographic and restaurants' physical characteristics. A correlation analysis using Spearman's rank and Pear-

Table 5 Managers' Assessment of Restaurant Accessibility

Accessibility attributes	(1)	(2)	(3)	(4)
Parking	4	2.07	51.75	1.32
Access. between the parking area and the restaurant	11	4.05	36.81	1.85
Entrance	22	11.11	50.5	3.38
Connecting spaces	14	5.90	42.14	3.63
Dining room	14	5.99	42.78	3.35
Toilets	16	5.81	36.31	3.84

Notes Column headings are as follows: (1) no. of possible positive responses (indicators) to each attribute, (2) average no. of positive responses-indicators, (3) percentage, (4) standard deviation.

son's correlational coefficient was performed to investigate the correlations between the observed indicators.

Research Findings

Characteristics of the Sample

Most respondents (37%) were between 36 and 45 years of age, and the sample was predominantly composed of male managers (62%). Most managers (42%) had finished a vocational or secondary school. The highest percentage (35%) reported having 11 and 20 years of working experience. Almost seventy per cent (68.9%) of all managers reported owning the restaurant they manage. Notably, 87% of managers indicated they had no relatives or friends with a disability.

In terms of restaurants' characteristics, à la carte restaurants composed 32% of the sample, followed by coffee and pastry shops (26%), inns (27%), and casual and fast food restaurants (15%). On average, restaurants had 8.2 employees, 102 seats, and 27.5 years of business activity. The average age of the restaurants was 67 years (referring to the year of construction); on average, they were last renovated in 2011. Finally, the average yearly sales revenue per restaurant SME was € 364,620.93.

Accessibility Evaluation

To answer RQ1, managers' self-evaluations of accessibility were analysed according to the six-attribute level.

Table 6 Managers' Self-Perceived Knowledge and Perceptions of the Different Accessibility Issues

Indicators	Statements	(1)	(2)
Knowledge	We know the EU accessibility policy	2.45	1.02
	We know accessibility legislation	2.92	1.71
	We know the economic potential of the disability market in tourism	2.90	1.02
Competence	We have the competence to adjust the offer to the needs of PWDs	3.50	0.76
	The staff has the competencies to adjust the offer to the needs of PWDs	3.37	0.82
Difficulty	Adjustment of the offer and removal of physical obstacles is difficult	3.48	0.84
	Adjustment of the offer represents a large financial burden for the restaurant	3.59	0.86
External support	There is enough official information to help us adjust the offer	3.36	0.86
	There is enough professional support to help us adjust the offer	3.18	0.92

Notes Column headings are as follows: (1) average, (2) standard deviation.

The findings are summarised in Table 5, where the average number of indicators (managers' positive responses) for each attribute is displayed. To better understand accessibility evaluation, the highest- and the lowest-rated indicators were also presented (see text in brackets below).

The two highest-rated attributes were the parking area and entrance. The highest-rated indicators were I3 (parking space is unobstructed), I12 (visible and adequately marked entrance), and I14 (unobstructed entrance). In contrast, the two lowest-rated attributes were accessibility between the parking area and the restaurant and toilets, with I7 (floor indicators), I28 (hand holders and accessories), and I25 and I29 (signs for disabled and emergency call devices in toilets) as the lowest-rated indicators. Overall, these results answered RQ1 as they indicate that according to managers' perceptions, none of the six restaurant accessibility attributes is perceived as fully accessible for PWDs. The next section of the survey evaluated managers' responses, indicating their self-perceived knowledge and perceptions of the different accessibility issues. All indicators were measured on a five-point Likert-type ordinal scale, ranging from 1 (very low or do not agree) to 5 (very high or completely agree).

Results in Table 6 indicate that the highest-rated indicators reveal managers' perceptions about the financial burden related to offering adjustment ($M = 3.59$) and their self-perceived competence to adjust the offer to the needs of PWDs ($M = 3.50$). In contrast,

the lowest-rated indicators show managers' knowledge of the EU policy on accessibility ($M = 2.45$) and their knowledge of the economic potential of the disability market ($M = 2.90$).

Correlations Between Restaurant Accessibility, Managers' Characteristics, and Sales Revenue

Following the study's second goal (RQ2), correlations between sales revenues and accessibility attributes were calculated. We tested the hypothesis that better physical accessibility positively correlates to higher sales revenues. For the correlation analysis, accessibility indicators were first merged into accessibility attributes (new numerical variables showing the number of positive responses (indicators) for each attribute). Accordingly, correlations were calculated using the Pearson correlation coefficient (r). The correlation analysis revealed that none of the six accessibility attributes is statistically significantly correlated ($p > 0.05$) to sales revenue, which answered RQ2. As this was a surprising and unexpected result, we investigated further. Accordingly, we hypothesised that restaurant sales revenue positively correlates to managers' demographic characteristics, perceptions, and knowledge about accessibility issues. Since all variables related to managers' characteristics (used in correlations) were ordinal categorical variables, correlations between managers' characteristics and sales revenue were calculated using Spearman's rank correlation coefficient (r_s). The same coefficient was also used

Table 7 Correlations between Restaurant Sales Revenue, Physical Accessibility, Managers' Responses about Accessibility, and Their Demographic Characteristics

Category	Indicators	<i>r/rs</i>	<i>p</i>
Accessibility attributes (<i>r</i>)	Parking	-0.036	0.664
	Accessibility between the parking area and the restaurant	-0.050	0.548
	Entrance	-0.036	0.663
	Connecting spaces	0.115	0.162
	Dining room	0.144	0.080
	Sanitary facilities	0.133	0.105
Managers' knowledge/perceptions of accessibility (<i>rs</i>)	Knowledge of the EU policy on accessibility	0.119	0.159
	Knowledge of accessibility legislation	0.109	0.198
	Knowledge of the economic potential of the disability market in tourism	0.059	0.487
	Adjustment of the offer and removal of all physical obstacles is difficult	0.190*	0.026
	Adjustment of the offer represents a large financial burden	-0.069	0.422
	We have enough competence to adjust the offer to the needs of PWDs	0.193*	0.022
	Staff is competent in adjusting the offer to the needs of PWDs	0.042	0.618
	There is enough official information to help us adjust the offer	-0.013	0.882
Managers' demographic characteristics (<i>rs</i>)	There is enough professional support to help us adjust the offer	-0.005	0.953
	Age	-0.108	0.192
	Education	0.168*	0.041
	Years of experience	-0.093	0.258
	Family members or friends with a disability	0.658	0.417

Notes *Correlations are significant at the $p \leq 0.05$ level (2-tailed).

to calculate the correlations between sales revenue and managers' responses about accessibility (Likert-type ordinal scales). The results of the correlation analyses are presented in Table 7.

There are statistically significant ($p \leq 0.05$) positive correlations only between sales revenues and managers' responses related to the difficulty of removing the physical obstacles ($r_s = 0.19$; $p = 0.026$), their perceived competence to adjust the offer ($r_s = 0.193$; $p = 0.022$), and the level of their formal education ($r_s = 0.168$; $p = 0.041$).

Since the Act on the Equalisation of Opportunities for PWDs (Zakon o izenačevanju možnosti invalidov (ZIMI), 2010) demands that the existing service providers eliminate all physical barriers during the process of the first reconstruction (or by 2025), we decided to additionally test if a correlation exists between the perceived overall level of restaurant

accessibility and the reported years of construction, and the last renovation. Accordingly, we hypothesised that newer and renovated restaurants are more accessible. Interestingly, results indicate that only the year of construction (newer buildings) positively correlates to restaurant accessibility ($r = 0.252$; $p = 0.006$), while there is no correlation between the year of the last renovation and restaurant accessibility ($r = 0.096$; $p = 0.299$). The following section, therefore, moves on to discuss the findings.

Discussion

The research approach applied for this study focuses on the social model of disability, which emphasises how society approaches PWDs, rather than viewing disability as an individual pathology. The literature on ensuring restaurant accessibility and its significance for restaurant sales revenues was surprisingly sparse,

despite the importance of disability policy in the EU political agenda.

Therefore, RQ1 sought to determine whether managers evaluate restaurants as fully accessible for PWDs. The questionnaire includes the legislative requirements and professional recommendations, indicators identified in previous research, and indicators related to managers' self-perceived knowledge, competencies, and perceptions about accessibility issues. Concerning RQ1, it was found that managers perceive restaurants as relatively inaccessible. According to managers' self-evaluations, the most accessible are the following two attributes – parking area and restaurant entrance. In contrast, the lowest-rated attributes were the access between parking and the restaurant and toilets. What is surprising is that, in the middle of the EU, managers perceive toilets as the most problematic accessibility area in public restaurant facilities.

A more detailed review of accessibility indicators reveals that the lowest scores relate to floor indicators, availability of hand holders, and signs for PWDs. In contrast, the highest-rated indicators are unobstructed parking availability and visible and unobstructed restaurant entrance. It is difficult to explain these results, but they might be related to the fact that the lowest-rated indicators belong to the internal (indoor) environment. In contrast, the highest-rated indicators are publicly visible, which might influence managers' decisions to comply with the legislative requirements. Overall, this self-evaluation study's findings align with earlier studies (Sokolenko, 2018; Wan-Chen & Chi-Chuan, 2012), which also reported accessibility differences in the various restaurant layout areas and were performed by external evaluators.

Another important finding was that managers rated very low their knowledge of EU accessibility policy, accessibility legislation, and the economic potential of the disability market in tourism. A possible explanation for relatively low accessibility evaluations (RQ1) might also be the consequence of managers' low level of accessibility knowledge (see Table 5). In this view, it is surprising that managers believe adjusting the offer presents a significant financial burden, though they reported little knowledge about legislative requirements. Paradoxically, managers also believe they have a high

level of competence to adjust the offer to the needs of PWDs. The inconsistency between managers' low self-perceived legislative knowledge and their high self-perceived competence to adjust the offer may be because managers generalise and simplify the complexity of accessibility because they have little knowledge on this matter. Another possible explanation for results related to RQ1 is that managers are waiting till the very last moment (till 2025) to adjust the offer. However, according to their low self-perceived legislative knowledge (see Table 5), we might wonder if they know the deadline for adjusting the offer (although we did not specifically check this in the research). As a result, we may presume that the EU Commission's dedication to increasing disability awareness was not fully effective (European Commission, 2021).

The second objective of this study was to investigate the correlation between restaurant physical accessibility and sales revenue (RQ2). The most prominent finding from the analysis is that none of the six accessibility attributes is statistically significantly correlated to sales revenue. It is difficult to explain this result due to the lack of research on the economic value of accessibility in the restaurant industry. However, these results agree with those obtained by Capitaine (2016) and Darcy and Pegg (2011), who reported that hotel managers are somewhat sceptical about the economic value of the disabled market in tourism. Even though this study has been unable to demonstrate the economic benefit of physical accessibility for the restaurant industry, these results might be partially explained by the low percentage of PWDs dining in restaurants. Namely, managers reported that PWDs, especially those with a mobility impairment, present 4.8% of all customers, while blind people and the visually impaired constitute only 2.4% of their customer base. At the same time, PWDs might avoid public restaurants or tend to be loyal to verified and accessible restaurant providers. Another possible explanation could be that restaurant managers do not take into account the economic benefit of accessible offerings as they do not have sufficient knowledge about the economic potential of the disability market, which according to Donovan (2020), is estimated to control over 13 trillion US dollars globally.

In the next step, managers' self-perceived knowledge, perceptions of accessibility issues, and demographic characteristics were correlated to sales revenues. We especially wanted to check if the observed correlations better explain results related to RQ2. Results indicate positive correlations between sales revenue and three indicators – managers' beliefs about the difficulty of removing the obstacles, their self-perceived competencies, and the perceived financial burden of adjusting the offer. This finding is interesting, though it is somewhat contradictory to results related to the correlation between sales revenue and accessibility, where no statistically significant correlations were found. A possible explanation for this finding might be that managers are somehow aware (or afraid) of the complexity and the financial burden of adjusting the physical environment for PWDs because they have little knowledge about accessibility. Therefore, they relativise its importance and focus on other (e.g. functional) aspects of accessibility, potentially influencing restaurant sales revenues (RQ2). For example, managers may try to compensate for the shortcomings of the physical environment by focusing on service provision (e.g. helpfulness, kindness, and support to PWDs), which they afterwards correlate with their competence to adjust the offer to PWDs. Theoretically, this might eliminate PWDs' momentary discomfort with the shortcoming of the physical environment and result in higher sales revenue. However, it is neither reflected in the actual improvement of the physical environment nor its correlation to sales revenues. Nevertheless, caution must be applied when interpreting these results, as further studies, which take these variables into account, will need to be undertaken.

Concerning the correlations between managers' demographic characteristics and sales revenues, it was found that only the level of formal education is positively correlated to sales revenues. This result means that restaurant managers with higher education generate higher sales revenues. This finding is consistent with that of Lee and Hallak (2018), who confirmed the importance of education for restaurant profitability. Interestingly no correlations were found between managers' years of experience and sales revenues. Ac-

cordingly, we might assume that the business's methods are more or less continuous (and potentially sub-optimal). As both managers' self-perceived accessibility competence (assumably gained through informal education) and the level of their formal education proved essential for restaurant sales revenues, additional studies will be needed to develop a complete picture of the importance of the self-perceived accessibility competence for restaurant profitability.

Interestingly, no statistically significant correlation was found between the accessibility level and the reported year of restaurant renovation. On the contrary, a positive correlation was found between the year of construction of the restaurant facility and accessibility, indicating that newly constructed restaurants are perceived as more accessible. This finding suggests that during the last renovation of the restaurant, no significant improvements in physical accessibility were made. According to the Building Act (*Gradbeni zakon* (GZ-1), 2021, Article 7), a building permit is not required for performing maintenance or minor reconstruction works on existing facilities, nor is a new use permit issued. In contrast, for new buildings, a professional commission performs a technical (on-site) inspection (*Gradbeni zakon* (GZ-1), 2021, Article 82). Therefore, a possible explanation for these results might be related to managers' relatively poor knowledge of legislative requirements (see also previous explanation) and the fact that the Act on the Equalisation of Opportunities for PWDs (*Zakon o izenačevanju možnosti invalidov* (ZIM1), 2010) does not specify sanctions for those who failed (or will fail) to adjust the offer on time. From this perspective, this study supports evidence from previous observations, which also emphasised the poor accessibility of facilities in public use in the Republic of Slovenia, such as a recent report issued by the Slovenian Ombudsman on the inaccessibility of the Centres for Social Services work (*Komisija za socialno varstvo, delo, zdravstvo in invalide*, 2023).

Finally, the current findings are important in at least two significant ways.

First, from the social perspective, results indicate that managers perceive restaurants as insufficiently accessible. Even though the universal design concept

has been actively introduced in the hospitality industry (Gillovic & McIntosh, 2020; Watchorn et al., 2021) and the EU has taken a serious approach towards the protection of PWDs, the results of our study reveal that basic infrastructure is still not fully provided for PWDs, which limits them from equally integrating into society. Following the EU's anti-discrimination policy, the environmental characteristics should not obstruct PWDs. Even though the Act on the Equalisation of Opportunities for PWDs (Zakon o izenačevanju možnosti invalidov (ZIMI), 2010) enables the adjustment of the offer up till 2025, it is somehow difficult to understand that in the 21st century, in an EU member state, managers perceive restaurant toilet accessibility as a significant obstacle for PWDs. This result is also important because physical inaccessibility represents a deeper form of discrimination (Ameri et al., 2020). Physical barriers negatively affect the human will and limit individual freedom (Cruz-Morato et al., 2021). While customers without disabilities can easily find alternative solutions to environmental barriers (or other unsatisfactory elements of the offer) by choosing a different service provider, PWDs cannot be in the same position as others.

Second, the discussion of accessibility is linked with the marketing literature. Namely, based on the restaurant marketing and quality management theory (Kukanja et al., 2017), better physical accessibility should not encourage customers to dine at specific restaurants. In this view, Darcy and Pegg (2011) reported that even where hotel rooms have been made accessible, they may not always be attractive to PWDs. According to previous studies (Kukanja et al., 2017), for customers without disabilities, the physical environment presents a necessary (fundamental) attribute, while other marketing attributes (e.g. People and Product) influence the choice to (re)purchase. Similarly, Zhang and Cole (2016) reported that staff attitude critically determined PWDs' overall satisfaction with lodging services. Therefore, in terms of making the offer generally accessible to the public, eliminating the physical barriers is not the same as making the product more marketing-attractive.

From the financial perspective, results indicate that restaurant accessibility is not correlated to sales revenue.

In the EU alone, the disability population is estimated at 123.9 million, with a disposable income of 547.1 billion US dollars (Donovan, 2020). Moreover, several trends in society imply positive relationships with accessible restaurant offers, such as the increased importance of PWDs in the population, availability of finances and time, awareness of environmental issues, and the demand for a sustainable and socially responsible tourism offer (Gillovic & McIntosh, 2020). Financial benefits should not present an argument for investing in accessibility. However, a timely adjustment of restaurant facilities according to the legislative requirements and professional recommendations on physical accessibility (see also Table 4) could (potentially) boost sales revenues and increase business opportunities and employment in the restaurant industry. Nevertheless, an accessible environment is also more comfortable for the abled population (Lim, 2020), meaning that the community benefits from accessible offerings.

Conclusion

The main goals of the current study were to analyse managers' self-assessment of restaurant physical accessibility (RQ1) and to investigate if (in)accessibility influences restaurant sales revenues (RQ2).

This study's results indicate a lack of literature on disability in the restaurant sector. Furthermore, results revealed that despite the EU legislative framework (see Tables 1 and 2), which should prevent discrimination against PWDs, and the Slovenian legislation (see Table 3), which allows for the adjustment of the physical environment for the existing service providers up till 2025, managers evaluate the Slovene restaurant industry as relatively poorly accessible. The second significant finding was that physical accessibility does not influence restaurant sales revenue, although, theoretically, PWDs could (potentially) generate substantial revenue for the restaurant industry.

This study is (to our knowledge) the first to empirically investigate managers' evaluation of restaurant physical accessibility and its correlation to sales revenue. Furthermore, the accessibility shortcomings that we have identified in our study should contribute to the improvement of restaurant accessibility in Slovenia.

and the implementation of the EU 2021–2030 Disability Strategy in practice (European Commission, 2021).

This study should, in theory, provide an understanding of restaurant physical accessibility from the managerial (the inner) perspective. However, since the convenience sampling method was employed for this study, the generalisability of results should be considered. Another limitation arises from the potential geographical and cultural differences that could affect the generalisability of research results since the present study is focused on the Republic of Slovenia. Third, accessibility evaluations might have been influenced by managers' subjective perceptions of restaurant accessibility. Fourth, this study focused on physical accessibility indicators and their correlation to sales revenue using correlation analysis. Fifth, SMEs often generate revenues from different business activities, even though they are primarily registered as F&B service activities (156). Accordingly, their financial reports are aggregated, which might present a limitation when taking sales revenue as a key financial indicator. Finally, most respondents (restaurant managers) reported owning the facility they manage. However, in the case of tenants' managers, investments in the physical environment are often in the domain of the facility's owner.

Despite the presented limitations, this study suggests several theoretical implications. The implemented economic, social, and legislative norms are changing how our society is organised. Since physical inaccessibility in tourism is understood as a socially imposed restriction, society should strive to remove all barriers that prevent PWDs' equal inclusion. Fighting inequality is also one of the top priorities of tourism in the 2030 Agenda (World Tourism Organization, n.d.). Accordingly, more research on this topic is needed to ensure that society is maturing regarding respecting human rights.

Moreover, to better understand why restaurant (in)accessibility does not influence sales revenue, more investigations utilising controlled trials are required. An EU cross-national study might offer more conclusive evidence on this matter. A reasonable approach to tackle this issue is to analyse PWDs' expectations using the bottom-up approach, as Cockburn-Wooten

and McIntosh (2020) suggested. Accordingly, including these indicators in future research could also help us establish a greater accuracy on this matter. Finally, testing a model that simultaneously considers the importance of different internal and external variables (e.g. by implementing structural equation modelling – SEM) could also provide a deeper insight into the relationship between environmental and managerial characteristics, managers' and PWDs accessibility perceptions, and restaurant business performance.

The findings of this study have several implications for practice. Restaurant managers are responsible for improving accessibility. According to the research results, much will have to be done quickly. Managers should, therefore, understand the legislation well and adjust their offer for PWDs by removing all physical barriers by 2025. Moreover, managers are also recommended to introduce appropriate internal activities, such as accessibility checklists and audits, to enable constant monitoring of restaurant accessibility. A simulation exercise for restaurant staff should also raise awareness of the different problems PWDs face. The purpose of the accessible offer is not to provide care for PWDs but to facilitate their stay by providing freedom of movement and easing the use of services provided. In this view, unique campaigns, such as the promotion of best practices, industry rewards for accessibility, and the development of specialist platforms, could also help to promote inclusion. Calvo-Mora et al. (2015) believe proper communication is crucial as PWDs value accurate accessibility information. Accordingly, online platforms can benefit PWDs, as they conduct extensive research to reduce uncertainties before dining out (Cockburn-Wooten & McIntosh, 2020). Finally, managers should go beyond the legal requirements of providing physical accessibility by eliminating functional and communicational barriers. Eliminating all barriers would present a step towards an accessible restaurant offer and an equal society.

Regarding recommendations for policymakers, it is necessary to have adequate inspection controls. In parallel, this intervention must be accompanied by efficient, informative campaigns and educational support. In the long term, educational programmes about social diversity, human rights, and inclusion should be

introduced at all educational levels. In support of the 2030 Agenda for Sustainable Development, favourable financial loans could be provided for SMEs to adjust the offer to PWDs. Finally, collective empowerment through active cooperation among the restaurant industry, disability organisations, academia, and the public sector seems to be a way towards an equal society. According to this perspective, in the restaurant industry, the distinction between PWDs and customers without disabilities should be considered a common demographic characteristic, similar to how gender, age, education level, and nationality are addressed in accessibility. Finally, with this paper, we hope to further contribute to the development of research in this tourism sector and improve the accessibility of restaurant facilities.

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