The strategic process comprises two steps: formulation and implementation. This stage contemplates particularities of different regions, cultures and specific contexts, such as the various sectors. The tourism sector is growing and the means of lodging are essential for its operation. Thus, the objective of this article was to investigate the process of strategic implementation in hosting environments. For this, a case study was developed, the present research being classified as descriptive and using a qualitative approach. A set of barriers and facilitators of strategy implementation was selected in the literature. From this, a research tool was developed used in the interviews with the managers of hotels and inns. The content analysis was developed according to the proposal of Bardin (2011) and in the process of codification the cycles suggested by Saldaña (2015) were used. In parallel, one expert pointed out which of these factors were valuable, rare and difficult to imitate in the context on the screen. As the main results, the understanding of mission and vision was the only factor that did not prove valuable. The presence of financial and physical resources, coupled with the commitment of top management, modern practices of sharing idealizations with internal teams and rapid responses to environmental changes were indicated as capable of conferring sustainable competitive advantage. In addition to the search for the theoretical and empirical contribution, the present study proposes a methodological path to be adopted by other researchers who want to investigate the processes of execution of strategies adopted by organizations.

KEY WORDS: Strategic implementation, means of hosting, Resource-Based View.