

Research at the Crossroad of Finance, Marketing and Operations for Sustainable Business

Edited by

**Giuseppe Catenazzo, Mélanie Florence
Boninsegni, Emmanuel Fragnière, Sajal Kabiraj,
Vedran Milojica and Aleksandra Zajac**

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Preface

A Snapshot into Research at the Crossroad of Finance, Marketing and Operations for Sustainable Business

Despite the necessity to run a business sustainably, several “how to” questions still lie unanswered. Building on this need, the present work gathers a selection of studies by international scholars covering a wide range of fields, such as finance, marketing and operations in several industries. Earlier versions of most of this book’s chapters have been presented at the annual online event organised at the American Institute of Applied Sciences in Switzerland (AUS) titled *At the Crossroad of Finance, Marketing and Finance for Sustainable Business (FMOS)*.

This book consists of thirteen double or triple-blind peer-reviewed chapters, each written by international scholars and experts in their research fields. The chapters cover a wide range of topics, including the role of public authorities in ecological governance, sustainable transformation strategies in tourism, the effects of accounting information systems on organisational performance and the analysis of consumer behaviour during the COVID-19 pandemic. Each chapter is independent of the others and can be read as a standalone research. Overall, the selection of topics and the methodologies used to approach such a complex and multidisciplinary field will inspire and help researchers with their future endeavours. Students will find inspiring cases on sustainable business. Professionals coping with the challenges of running their activities sustainably will also get valuable insights.

We hope you will find this book interesting and that it will be an inspiring resource for those who aspire to develop new research and applications on sustainability. Thanks to the valuable contributions of experts in the field, it will also disseminate knowledge, create awareness about sustainable business and contribute to developing new approaches in this field.

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Chapter 1

Eco-Governance Public Authorities At Work

Magali Dubosson, Emmanuel Fragnière, Denis Rochat

In this chapter, we present the results of a qualitative survey based on semi-structured interviews administered to 60 residents and workers in the French-speaking part of Switzerland ('Suisse Romande') to determine their attitudes, behavior, and expectations concerning sustainable development. The study sheds light on what individuals think about the impact of their own behavior, their efforts in sustainable development, and the role they expect private companies and public authorities to play in this area. On the one side, they are becoming aware of the growing power they can wield over private companies to force them to make substantial efforts and, above all, to prevent them from greenwashing. On the other side, they are also very clear about the role expected of public authorities. They don't rely solely on public authorities to establish a legal framework to govern and oversee private companies' carbon emissions. They also anticipate public services to establish a framework that encourages greater transparency in communication regarding this matter. This transparency will help consumers make more informed decisions aligned with environmental concerns and empower them to play an active role in driving change, rather than being passive observers. This is an expectation that they are also clearly

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expressing to better understand the impact of the digitalization efforts they are making individually and within their company.

Context and Literature

Sustainability has garnered growing importance within the realm of macromarketing¹ since the early 1960s when initial apprehensions surfaced regarding the finite nature of the world's resources. These concerns were recognized as potential constraints to economic growth (Sheth, J. N., & Parvatiyar, A., 2021). Our society is facing significant sustainability challenges. Organizations can no longer thrive without the backing of society. Companies are increasingly feeling the weight of sustainable development goals and marketing managers have no other choice than placing a substantial focus on fulfilling the socio-ethical expectations of their target audience (Gong et al., 2023). A sustainable enterprise, therefore, contributes to sustainable development by delivering simultaneously economic, social, and environmental benefits (Elkington, 1994). Over time, the concept of sustainability has evolved to encompass a wider range of issues, including societal concerns, ecological considerations, and environmental factors. This requires coordinated efforts from both governments and businesses. One key challenge in this endeavour is to shift away from consumption-driven approaches, moving from a primarily consumer and market-driven perspective to a more responsible one that actively promotes sustainable products and services, ultimately contributing to the creation of sustainable societies (Sheth and Parvatiyar, 2021).

Consumers globally are increasingly aware of sustainability, prompting marketers to adapt to these evolving preferences and transition towards sustainable marketing. Consequently, both marketers and academics now find it imperative to acquire a comprehensive understanding of sustainability marketing (Pooja et al., 2022). Sustainable marketing aims at fostering

¹ The term "Macromarketing" refers to the approach within the field of marketing that focuses on understanding the larger societal and environmental factors that influence marketing activities and outcomes. It encompasses not only the immediate effects of marketing strategies on consumer behavior and business performance but also their broader implications for sustainability, social welfare, and the well-being of communities.

consumers' sustainable purchase intentions through the influence of brand image, customer involvement, and corporate social responsibility (Gong et al., 2023). It sets the contemporary standard for modern marketing and offers a detailed roadmap for incorporating and promoting sustainable practices within any organization. Consumers no longer accept brands that disregard or show indifference towards sustainability and now demand that brands demonstrate genuine concern and proactive efforts in areas supporting sustainable development (Carvill et al., 2021).

Alongside this body of literature devoted to the impact of Sustainable Development (SD) on consumers and their relationship with brands, another body of research focuses on the role of public authorities in SD. Public authorities are supposed to assume responsibility for both the social and economic development of the nation. Through legislation, programs, plans, and strategic initiatives, they support individuals in making choices within various sectors of the economy and encourage them to pursue sustainable development without fearing for the future (Gorica et al., 2012). They have the capacity to further sustainable development through the establishment of legal and regulatory frameworks that incentivize businesses to embrace sustainable practices and minimize their environmental footprint. Additionally, they can advance sustainable development by implementing tax policies and assistance programs that foster and support sustainability initiatives. And, as Kishimoto et al. (2017) highlight, public authorities, whether at the national, regional, or local levels, are tasked with taking a prominent role in implementing measures aimed at decreasing expenses and tariffs, enhancing labour conditions, elevating service quality, and simultaneously demonstrating increased transparency and accountability.

At present, the growth of sustainable marketing considerations has not yet been able to drive markets and business practices towards robust and enduring sustainability objectives. To fill this gap, Sheth and Parvatiyar (2021) suggest that it is necessary to frame companies' marketing strategies through relevant interventions by public authorities which tie in with the suggestions of the 2023 United Nations Conference on Trade and Development states (United Nations, 2023). Promoting sustainable consumerism is a collective duty that involves various stakeholders, such as governments, businesses, consumers, and pertinent civil society organizations.

The aim of our research is to gain a better understanding of how consumers² position themselves in relation to sustainable development and also to better define their expectations in relation to the roles and responsibilities they expect from the various players in this field, including public authorities. To do this, we used qualitative survey techniques based on semi-structured questionnaires. This enabled us to carry out a detailed analysis of consumer expectations and motivations in terms of sustainable development strategies and policies.

Methodology

Sixty interviews were carried out in Q1/2021 among people living and working in the French-speaking region of Switzerland ('Suisse Romande', i.e. the cantons of Geneva, Vaud, Fribourg, Jura, Neuchâtel and Valais) among citizens working in service sectors (banking, insurance, healthcare, education, etc.) and with various professional statuses (employees, managers, etc.)³. All interview transcripts were then analyzed using NVivo software to synthesise the results. After a small warm-up to introduce the topic ("If I say, 'sustainable development, what does it recall to you, what comes first to your mind? Is it a topic you often talk or hear about?"), the following questions were used as a basis for the interview.

- What do you think should be the top priorities for sustainable development?
- How do you see things evolve in terms of sustainable development? If you could see in a crystal ball, what would you see at 5–10–20 years?
- Do you think that sustainable development is more the business of politics, businesses, or citizens?
- Do you think sustainable development is more of a local initiative or a global one?

² From now on, we will use the term 'consumer' to refer both to citizens and to citizens as consumers.

³ These interviews were conducted by participants of the Executive MBA at the Haute Ecole de Genève (HEG, HES-SO)

- Do you think that the digitization of our economy (access internet, mobile) is a good thing for sustainable development and the climate?
- If I gave you Aladdin's lamp and a genie offered you to make 3 wishes in terms of sustainable development, what would they be?

The sampling methodology was non-random but made sure to have enough representation of individuals in terms of gender, age and sector of activity (private vs public) without seeking to respect the present proportions in the total population. This was made possible thanks to the fairly high sample size (N=60) considering that we conducted a qualitative study with the ambition to identify signals and trends supporting potential evidence in opinions and behaviors in relation with the theme of sustainable development.

In terms of sociodemographic characteristics, the sample consists of 56% of men and 44% of women and the distribution among age classes is as follows: 18–24yrs 6%, 25–34 years 35%, 35–44 years 33%, 45–54 years 15%, 55+ years 11%. About 30% of the persons interviewed are active in the public sector (vs 70% in the private sector) and 10% are self-employed. Lines of business include public administration, international organization, health, education, transportation, construction, fast-moving consumer goods, banking, insurance, wealth management, real estate, automotive, watchmaking, pharmaceutical industry, retail, trade, energy, and construction. Most respondents are white collars (90%).

In order to give some perspective to these figures (and although the sampling strategy was not primarily designed to ensure representativeness given the qualitative nature of this research), it is interesting to note that the French-speaking region of Switzerland, is prominently involved in the tertiary sector which accounts for about 80% of its workforce, as reported by Eures in 2023. The public sector employment rate is around 25% and the percentage of jobs held by the self-employed is around 10% (in line with the same statistics observed at national level, see Office Fédéral de la Statistique, 2023). This region is known for its economic strength and hosts a variety of key industries including healthcare, business services, retail, finance, education, wholesale trade, tourism, and public administration. In terms of economic performance, the unemployment rate in Switzerland was recorded at a low of 2.4% in March 2024 by the Swiss State

Secretariat of Economic Affairs (SECO). In the period leading up to the COVID-19 crisis, French-speaking Switzerland saw GDP and employment growth rates surpass the national average, growing 7.4% between 2014 and 2019 compared to 5.3% across the country. The area is also notable for the high educational attainment of its workforce, with 40% possessing university-level qualifications or higher. This is particularly advantageous in a country where the shortage of skilled workers is more pressing than unemployment rates, with 36% of French-speaking Switzerland companies reporting difficulties finding qualified personnel in 2021 (Crédit Suisse, 2022).

The insights from this research, while offering valuable depth and context, also come with some limitations. Given the qualitative nature of this research, the sample size and the non-random sampling method, findings should not be considered extendable to a larger population by definition and should be formally validated by an additional quantitative study. Qualitative surveys aim to identify patterns and trends rather than hard facts and causality relationships. They are a valuable research method for delving into complex phenomena, generating hypotheses, and offering deep insights into individuals' experiences, perspectives, and behaviors. Their results are typically employed alongside quantitative methods to enhance and broaden the comprehension of the topic of interest.

Synthesis of results

3.1 Do my own individual actions make sense?

When people are asked to share first intention thoughts about the theme of Sustainable Development "(SD)", environment-related topics are always coming first. The most frequent words quoted first are environment, climate change, global warming, waste/management of waste, 'fossil based' energy, natural/alternative energy resources, plastic, and overconsumption. Although this could have been expected, the very low occurrence of appearance of topics related to the social and economic aspects of SD is a more appealing result. Those were quoted only when the profession of the person interviewed was in direct relation with SD, by the nature of the job itself, or through the engagement of his employer in the area.

Besides all comments related to purely environmental items (energy, pollution, etc.), one comment that very frequently came across was the need to change each other (own) individual behavior. Respondents are aware that they need to change their habits in terms of consumption as in terms of waste. Where they seem to be committed to adapting or rather keep improving their behavior in terms of management of waste (they feel to know what to do and to be 'supported and guided' in this area), the story is quite different when they must tell what else to change in their daily behavior. On the one side, they feel lost about the real net impact of any potential additional action, what would make sense to change first, and to what extent (often quoting the lack of information on the environmental impact of specific behaviors and actions). Their question is: what is worth doing? On the other side, they also wonder about the usefulness of their individual actions if no more structural actions are taken at a higher (say national or global) level Does it make sense to change our own behavior if others, and especially industries and/or countries are doing the same? ("I have the feeling that my own small actions are annihilated by the immobilism of politicians of large multinationals....", Male, 55+, employed in the energy sector).

This might explain why most respondents expressed the critical need to change individual behaviors... although this clearly remains at the level of intention rather than actual behavioral change. They all say that everyone must change her/his own behavior... but, surprisingly enough, none of them shares evidence that they actually do or are willing to do it (except for very small and simple daily actions). This is particularly true when they talk about consumption. Changing consumption behavior is often flagged as a must.... But no concrete example is shared about this and how they want to put this into practice.

3.2 Consumers get the power and feel they can act against greenwashing

Related to the need to adapt consumption behavior, many respondents also quoted the permanent pursuit of short-term profit and its relying economic model as a major hurdle to changing individuals' behavior. It is very hard to consume less or consume more responsibly if one is constantly

invited/induced to consume more and more easily. Hence, many respondents clearly stated the need for a profound change in the economic model, less centred on short-term profit but more focused on social and economic responsibility. This ties in with Elkington (2018), who stated that while certain companies are adapting their structures to incorporate Triple bottom-line principles (people, planet, profit, see Elkington, 1998), the profit aspect or the single bottom-line perspective still largely prevails in the mindset of the majority of corporate leaders.

In this frame, the active and critical role of industries and companies was logically very often quoted in our interviews. Many respondents feel that large companies are using SD as a marketing tool. SD has become a way to communicate, to improve its image against public opinion ... and ultimately to try to sell more. Many respondents clearly stated that they are not fooled by the real intentions of these companies ("Multinationals are misusing the trend of SD and will keep doing it as long as they feel it can help them increase their short-term growth", Man, 35–44, Manager in retail. "Large Companies are not only buying complacency, but they also understand that communicating about their efforts to save the planet is a powerful marketing tool. Look at the airline companies who communicate about trees that they plant to compensate for the impact on CO₂ emission", Man, 35–44, Health sector). Such opinions and statements reflect why a very small portion of the corporate messages about sustainability are considered credible to the public, mostly by lack of (perceived) honesty and commitment (see Vermeulen, 2022).

However, there is a large consensus among respondents that they have never had that much influence and power to get and force companies to change. Leveraging social networks, mobilizing citizens' power and energy can become a very effective tool to get companies to behave in a more exemplary manner and start not only to communicate but actually behave in terms of sustainable development rather than short-term profit ("With a few tweets and without any filter from politicians or economic lobbies, you can raise public awareness at large scale and make things move", Woman, 35–44, a teacher in the public sector). Social media empowers individuals to actively collect information and express their viewpoints, transforming them from passive receivers of product information into active creators and disseminators of such content (Stewart & Pavlou, 2002).

3.3 Public authorities are expected to set the right legal framework for SD

Although, this ‘power’ might not be effective enough without an adequate and well-defined legal framework. This is also a very clear expectation from respondents. They really and massively expect public authorities to provide a legal framework (penalizing, regulator, or incentive) to guide companies in the frame of SD policies. Suppose they need to better control their consumption. In that case, they clearly expect public authorities to facilitate this process and oblige industries/companies to not only adapt their production process but also to communicate more openly about the ecological footprint of their services/products (“Change must be driven from everyone, but I think that there will be a lot of resistance from industries because of the economic interests that prevail.... Politicians needs to force them to communicate more about their products and push them to act with SD in mind and not only short-term profits... as they did for instance to force the replacement of filament light bulbs”, Man, 25–34, public sector). This is truly in line with the United Nations (2023)’s recommendation encouraging nations to formulate and put into action a combination of policies aimed at fostering sustainable consumption and production, including the enforcement of consumer protection laws against misleading and unfair commercial practices, particularly related to false environmental claims and greenwashing.

The role expected from public authorities is also very expressly referenced when respondents are asked about who should take the lead with respect to SD: public, companies, or individuals. They are very clear on this question: public authorities must take the lead and provide the right framework to industries/companies to integrate SD into their daily behaviors (“Politicians need to set rules and penalties to regulate bad behaviors but also need to incentivize proper behaviors and initiatives supporting SD” (Man, 45–54, Watchmaking industry and Woman, 25–34, Health sector). This refers to Gorica (2012) suggestion that public authorities can further sustainable development by establishing legal and regulatory frameworks that incentivize businesses to embrace sustainable practices and minimize their environmental footprint.

However, this will only become possible if they do not (or stop to) think about their own short-term interest and re-election but rather the long-term public interest. ("Politicians tend to plan actions or take decisions to increase their chance of re-election rather than with a long-term view. This must change!" Man, 35–44, Manager in pharmaceutical industry). This expectation does not limit to control industries/companies but also ensures international environmental coordination and management through country-level regulations ("It does not make sense to plant few trees in Switzerland if, at the same time, one lets the forest burn in Brazil", Woman, 55+, Insurance).

These remarks point out the fact that numerous governments tend to prioritize short-term objectives while overlooking the long-term welfare of their constituents. Due to citizens' preoccupation with immediate concerns, democratically elected governments find it challenging to address the deep-seated structural issues. Short-term remedies often impede the pursuit of long-term solutions (Streeck, 2014). The implementation of necessary long-term strategies is often also hindered by electorates primarily focused on short-term concerns unless political leaders can persuade their constituents to adopt a more forward-thinking outlook (Offe, 2015). This is a real concern that came out of our survey and that is known to be at the root of climate issues as governments across the world have failed to engage in aggressive and coordinated mitigation policies which will leave millions unable to enjoy the standard of living to which they are entitled (Caney 2010).

3.4 Digitalization requires public regulation to support rather than harm SD

In general, digitalization is seen at first sight (first reaction) as having a rather overall positive influence on the environment and ecological balance. The benefits of digitalization spontaneously quoted were the improved access to and sharing of information, the reduction of paper waste, and the increased easiness of shopping. However, the latter and the products offer extension through online services were systematically pointed out for the perverse effect this can have as this can lead to overconsumption. Here again, industries/companies are singled out for their frantic scramble for immediate profits, and respondents are calling for more socially responsible behaviors.

However, as the interviewees developed their thoughts on the subject, it led to another interesting outcome. Indeed, a large proportion of respondents acknowledged that they were aware that the massive use of web servers to store digitized data had a negative cost on the environment. In the end and on reflection, they finally admitted that they did not know whether, in the end, their own increase of digital tools (individual or professional) was reducing their carbon footprint and having a positive impact on the environment (“Actually, now that I think about, I am really not sure if the digitalization of the economy is good or not for the planet”, Women, 45–54 years old public service). This is an issue that has been widely flagged, even at the macro-economic level. Though it would be imprudent to disregard the advantages linked to the progress in digital and technological advancements in attaining social and economic development, it’s crucial to acknowledge that this advancement comes with a substantial environmental toll that requires careful consideration and effective management (Pérez-Martinez et al., 2023). When people realize this, they typically would expect public authorities to play a prominent role in this area as well. “Ultimately, it’s the public authorities who should be telling us what we need to do in terms of digitalization if we want to preserve the environment. How can we make the right decisions without valid information?, Man, 35–44 years old, entrepreneur).

Also quite interestingly, almost no single interviewee referred to the fact that digitization is supposed to have a real potential to contribute to the achievement of sustainable development goals through the development of smart systems connected to the Internet of Things (IoT) which can generate unique opportunities to evolve towards more equitable, environmentally sustainable, and healthy society (Mondejar et al., 2021).

In this case, too, consumers expect the public authorities to create a legal framework to encourage or oblige private companies to communicate more transparently about the footprint of the production of the goods and services they make available to consumers. They are not just looking to public services to create a legal framework to regulate and control the behavior of private companies in terms of carbon emissions. They also expect public services to create a framework that promotes more transparent communication on this subject, so that they can make more informed choices that respect environmental considerations, and so that they can behave as active rather than passive agents of this critical change.

3.5 SD must be at the heart of companies' vision and mission

Another major learning of this survey is related to the risk industries and (especially large) companies are facing if they cannot integrate SD in a clear and convincing way into their management policies. They do not only face the risk of seeing their services/products being boycotted by consumers/public opinion ("SD can be a true means of pressure against companies and industries. Soon, we will buy only sustainable brands or from manufacturers committed to SD", Woman 35–44, public sector) But they also face the risk of being cast aside as potential employers ("Soon, people will refuse to work for companies that are not clearly engaged into SD", Man, 18–34, automotive industry). It is pretty clear that private companies will have to demonstrate good SD behavior and not just communicate about it (see Moravcikova et al., 2017 on this topic).

While the general feeling of the interviewees is that SD (and mainly environment-related) practices are improving over time due to public opinion's pressure, many people still fear that SD could be a simple fashion phenomenon, therefore just another marketing weapon ("I still wonder if SD is approached as a real problem rather than as an ephemeral fashion phenomenon", Man, 35–44, Public health sector). Hence, they claim that individuals should keep using their growing power to get public authority but also industries/companies to integrate SD concerns into their business plans. They are now becoming aware that they can make a difference, not only by changing their individual behavior but also by exerting pressure on public authorities and industries/companies (through conscious and coordinated actions impacting consumption at a large scale). This message is clear and companies who want to be sustainably successful might better integrate this into their long-term business plans and strategies ("Successful companies in the long-term will be those who effectively integrated SD into their core values and practices", Man, 45–54, international organization). Their challenge is to demonstrate unambiguously how they can actively support the shift towards a world where businesses succeed by promoting the well-being of the planet (Vermeulen, 2022).

Conclusions and path for future studies

The primary aim of our research was to better understand what consumers think about sustainable development policies and strategies, what their expectations are in this area, and what they expect from the various players involved. Based on data gathered through a qualitative field survey of 60 active citizens in French-speaking Switzerland, our study has revealed a series of quite interesting results.

On the one hand, it clearly indicated that the power of consumers vis-à-vis manufacturers and brands is growing unequivocally and, above all, that consumers are aware of this. This helps to understand how consumer values and consumer perceptions of the marketplace practices of firms influence consumer support for sustainable businesses and sheds light on how sustainable marketing practices can develop in the future. On the other hand, it underlined the fundamental role that consumers attribute to public authorities. Consumers expect public authorities to define a legal framework that protects them and obliges companies to make an unequivocal and transparent commitment to sustainable development. Ultimately, they expect public authorities to take the necessary action to enable them to play a more active role in sustainable development.

Given the qualitative nature of this research, these results should be considered as hypotheses derived from in-depth interviews and concerning the perception of SD. These hypotheses might actually be formally validated by means of a dedicated quantitative study which would be a logical next step of this research. It would have the additional benefit to also allow us to test certain less conclusive trends emanating from our field surveys. One of them could be the attitude of self-employed workers to SD elements. Some of them indeed indicated that although they have to face up to increasingly stringent regulatory constraints, they also see this as an opportunity to differentiate themselves and increase their competitiveness. The same comment can be made about the sensitivity expressed in relation to SD issues, depending on whether or not you hold a managerial position. While our qualitative approach did not reveal any major differences in responses depending on the type of position held (managerial or non-managerial), we noticed slight variations in the way responses were expressed, particularly with regard to the need for SD to be at the heart of the company project.

Respondents in management positions seemed to us to be less outspoken on this point and more inclined to mention the progress made by their company in this area. Such interesting but inconclusive trends would definitely deserve to be verified by means of a quantitative survey.

Another logical and interesting next steps could be to carry out the same type of qualitative survey, or even to carry out the quantitative monitoring proposed as a result of this research, in various other countries. In both cases, this would make it possible to validate the hypotheses arising from this research and to identify the main differences between different countries in terms of the perception of SD. This would be a very interesting development. Indeed, although there is still a way to go in existing literature dealing with the relationship between perception of sustainability and consumers' behavioural outcomes in cross-cultural and multiregional settings, various existing studies on this subject have highlighted the geographical influence on perceptions of different elements of SD.

For instance, in a recent study aiming at understanding how well students perceive and understand the concept of sustainability, Mammadova (2022) highlights clear disparities in SD levels among different regions, underscoring the necessity for customized recovery strategies, particularly in Eastern and Southern European regions. In the same vein, Averbuch et al. (2021) demonstrate differing perspectives on sustainability between Danish and US with Danish farmers emphasizing environmental concerns while US farmers consider a balance between environmental, social and economic aspects, reflecting different community priorities. Additionally, within flood governance networks in Switzerland, Balsiger and Ingold (2016) find that actors in central network positions tend to have more balanced sustainability perceptions, context-and project-specific factors impact sustainability perceptions even more, highlighting here as well the geographical influence on perceptions of different elements of SD.

Geographic location is merely the common denominator, bringing together the influence of economic, socio-cultural, demographic and political factors. Indeed, a key factor impacting upon SD is the perception people hold of their local social, economic and ecological environment. This perception influences how communities fashion the local landscape and in turn helps to condition the ways people adapt themselves to their local spatial reali-

ties (O'Toole et al., 2014). As Yttredal and Homlong (2020) suggested, the perceptions of sustainability locally seem to reflect a hierarchy of values with main emphasis on social values, rather than a balance between the economy, nature and society. In the specific domain of consumer behaviour, Karaosman et al. (2015) demonstrated the importance of the collectivist dimension in the culture of a country and the development of consumer awareness towards corporate social responsibility perception. Culture is indeed an important and distinctive factor of consumer behavior as consumers' expectations and perceptions of sustainability practices may vary based on cultural differences (with the usual distinction between individualistic and collectivist cultures (see Maheswaran and Shavitt 2000). All this naturally calls for the results of this research to be extended and validated in a multi-country context.

Understanding consumers, what they really think beyond what they say and do, what motivates them, what moves them, or what prevents them from moving, is fundamental. This is a hot topic of sustainable marketing as more and more studies focus their attention on consumers' choices related to sustainability-driven purchases to gain insights into how consumers respond to firms' sustainable business initiatives and support companies that they perceive as actively pursuing sustainable business practices (Peterson et al. in 2021).

We strongly believe that it would be useful for public authorities and researchers in the field of sustainable development to pay as much attention to how citizens feel and what they expect from them in this area. Without this knowledge, sustainability efforts are likely to develop more slowly, and their impact will be diminished at a time when they are urgently needed.

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Chapter 2

Measuring Sustainable and Responsible Tourism Transformation Strategy in Malaysia

Ann Selvaranee Balasingam

This chapter presents the results of the Ministry of Tourism, Arts and Culture Malaysia's achievement of its' Fifth Transformation Strategy Action Plan which is Sustainable and Responsible Tourism as advocated by the National Tourism Policy 2020 to 2030. This research employs the systematic literature review of tourism policies, plans and implementation literature from 2020 to 2023. The results show that the extent of the implementation of the sustainable and responsible tourism strategy has not been fully achieved. Specifically, four strategic actions when mainly assessed against the World Travel and Tourism Council Environmental and Footprint report, revealed that one out of four strategic actions have been achieved and 3 strategic actions are either partially or not achieved. This chapter proposed urgent action towards overcoming the hurdles that hinder the measurement of sustainable and responsible tourism through the use of the WTTC measurement tools.

Introduction

Responsible and sustainable tourism practices are essential to overcome the re-occurrences of overcrowding and over-tourism impacts post-pandemic. In Malaysia, efforts towards responsible and sustainable tourism were documented in the National Tourism Policy 2020–2030 by the Ministry of Tourism, Arts and Culture. This policy was developed to transform the Malaysian tourism industry to become a top ten tourism destination in

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both arrivals and tourism receipts (Ministry of Tourism, Arts and Culture, 2020). The ministry planned six transformation strategies that included strengthening governance capacity, creating special tourism zones, embracing smart tourism, enhancing demand sophistication, practicing sustainable and responsible tourism, and upskilling human capital (Ministry of Tourism, Arts and Culture, 2020). The extent of the achievement of all six strategies is yet to be measured. This chapter aims to measure the achievements of the fifth transformation strategic action plan and tactics which is sustainable and responsible tourism. This chapter will employ a systematic literature review of Malaysian tourism policies, plans, and implementation literature from 2020 to 2023 to measure the achievement of the National Tourism Policy 2020–2030's Transformation Strategy number 5, which is Practise Sustainable and Responsible Tourism. The outcome of this chapter is intended to provide the Ministry of Tourism, Arts and Culture as well as researchers an objective overview of the success or failure of this strategy for a period of 3 years.

Literature Review

Sustainable Tourism

Sustainable tourism and responsible tourism theories and concepts underpinned this chapter. The theory of sustainable tourism stems from the concept of sustainable development since the 1990s. Sustainable tourism is defined as “tourism which is in a form which can maintain its viability in an area for an indefinite period of time” (Butler 1993 as cited in Butler 1999). There has been numerous definitions that have emerged from the theory of sustainable tourism which has been critiqued over time with regard to their broad coverage and vagueness. In 2019, in an attempt to reduce the vagueness of this theory, Zhang and Chan suggested that maintaining resource continuity and human growth or maintaining sustainable development within the context of tourism should be considered. The numerous sustainable tourism scholars namely Cottrell, Van Der Duim, Ankersmid & Kelder (2004) proposed that conceptual frameworks for sustainable tourism incorporate the ecological, socio-cultural, and economic dimension. Literature by Godfrey (1998); Churugsa (2007), Bramwell & Lane (2011); Hall (2011);

Holladay and Powell (2013); Moyle et al. (2014) suggest an additional institutional dimension. Zhang and Chan (2019) suggest yet another dimension which is the cultural dimension. This indicates that tourism sustainability is a multidimensional concept of the economic, environmental, sociocultural, institutional, and cultural dimensions and impacts of tourism on the current needs of the community today and the future needs of the generations (Balasingam & Ma, 2022).

Responsible Tourism

Due to the lack of an operational approach for sustainable tourism, responsible tourism became the actionable approach of sustainable tourism. In 1990, Smith defined responsible tourism as *“a form of tourism that respects the host’s natural, built, and cultural environments and the interests of all parties concerned”*. Responsible tourism concerns the action needed to reduce the negative consequences of the increase in the volume of activities in the tourism industry. Wheeler (1995), redefined responsible tourism as *“a pleasant, agreeable, but dangerously superficial, ephemeral and inadequate escape route for the educated middle classes unable, or unwilling, to appreciate or accept their/our own destructive contribution to the international tourism maelstrom”*. Later in 2002, *“responsible tourism”* was formally introduced at the World Summit on Sustainable Development in Cape Town. At the World Summit on Sustainable Development in Johannesburg, the first International Conference on Responsible Tourism in Destinations was held, in which the Cape Town Declaration on Responsible Tourism in Destinations defined the principles and recognised that utilising tourism for sustainable development required a collective approach. Responsible tourism was further defined as *“the practice of utilising tourism to enhance the quality of life for those who live in and visit destinations”*. Finally, when the World Travel Market endorsed this concept for World Responsible Tourism Day in 2007, the concept received widespread acceptance as a concept that makes responsible tourism destinations a better place to live and visit.

Tourism stakeholders, namely the operators, hoteliers, governments, local residents, and tourists all collectively have an active role towards greening the sector. The Cape Town Declaration recognises that responsible tour-

ism leads to a reduction of the negative economic, environmental, and social impacts; generating increased economic benefits for local people and enhancing the well-being of host communities, improving working conditions and access to the industry; involving local people in decisions that affect their lives and life changes, making positive contributions to the conservation of natural and cultural heritage, to the maintenance of the world's diversity; providing more enjoyable experiences for tourists through more meaningful connections with local people, and a greater understanding of local cultural, social and environmental issues; providing access for people with disabilities and the disadvantaged; and is culturally sensitive, engenders respect between tourists and hosts, and builds local pride and confidence (Mir, Mir and Khan, 2022).

Tourism Recovery Post-Pandemic in Malaysia

The World Economic Forum's Travel and Tourism Development Index 2021 ranked Malaysian Travel and Tourism Sustainability as number 38 in 2021, which was a drop from its 29th position in 2019 (World Economic Forum, 2021). The Malaysian tourism sector was severely affected by the pandemic as reflected in Table 1 below which depicts the tourism performance indicators for the industry. The airline and hotel industries were severely affected with the three largest airlines; Air Asia, Malindo Air, and Malaysian Airlines having to implement wage cuts and unpaid staff leave in addition to 120 hotels that had to face full or partial closure. The pandemic also affected many tour operators, tour guides, and small businesses like street vendors and local businesses that depend on tourism (OUW Malaysia, 2021). Nonetheless, the Malaysian tourism industry is forecasted to return to pre-pandemic levels by early 2025 (New Straits Times, 2022).

Key Statistics	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Contribution to GDP (%)	11	13	13	12	13	13	15	14	14	15	15	16	14	13	14
Tourist Arrivals (Million)	23	24	25	25	25	26	27	26	27	26	26	26	4	0.1	10
% of Tourism employment to total employment	16.	16.	16	16.	16.	14	13.	21	23	23	24	24	23.	23.	23.
Tourism receipts (RM billion)	50	53.	56.	58.	60.	65.	72	69.	82.	82.	84.	86.	13	0.2	0.3

Table 1: *Tourism Malaysia Arrivals and Receipts 2008–2022*

Adapted from Asian Tourism Sustainability, 2022, Department of Statistic Malaysia 2023; MOTAC, 2023, Malaysian Tourism Promotion Board, 2023.