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**Corporate Social Responsibility and
Sustainability in Tourism:
The Opportunities and Challenges of implementing a
Sustainability Concept and the TourCert CSR
Certification at Tour Operators in Germany**

FINAL MASTER PROJECT

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Abstract

The tourism industry has many negative impacts on the environment, economy and society, such as: A major contribution to climate change, a tourism-induced inflation and a commercialization of cultures. There is a huge demand for companies to take on responsibility for their business practices and operate more environmentally and socially friendly. The purpose of this Master's Thesis is to find out about the opportunities and challenges of implementing a sustainability concept, as well as CSR certifications at tour operators. Therefore, the research questions of this Master's Thesis explore how tour operators can integrate sustainability and CSR into their business concept and if a CSR certification is beneficial for tour operators who want to operate sustainable. Also, the similarities, as well as differences of Corporate Social Responsibility and sustainability are analyzed and how they apply to tourism. Secondary research was conducted with already existing data from studies, research papers and specialized books. Furthermore, primary research in form of a quantitative online survey with TourCert CSR certified tour operators was carried out to learn about the chances and challenges of the TourCert CSR certification. The findings show that implementing sustainability and CSR gives tour operators advantages, such as: More satisfied customers, stronger cooperation with service providers, better relationships with internal/external stakeholders, as well as a reduction in resource costs. But it also indicates that there are challenges, as customers often do not fully understand sustainable certifications and CSR certifications can be costly, as well as time-consuming.

Keywords: Corporate Social Responsibility, CSR, certification, tourism, sustainable tourism, sustainability, tour operators

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List of Abbreviations

Prof.	Professor
Dra.	La doctora
CSR	Corporate Social Responsibility
RQ	Research Question
e.g.	For example
et al.	et alii/et aliae
GDP	Gross Domestic Product
CO ₂	Carbon Dioxide
UNWTO	United Nations World Tourism Organization
UNEP	United Nations Environment Programme
STD	Sustainable Tourism Development
TSG	Tourism Sustainability Group
Fig.	Figure
TUI	Touristik Union International
DNA	Deoxyribonucleic Acid
p.	Page
SMEs	Small and Medium Enterprise/Small and Mid-sized Enterprise
NGO	Non-Governmental Organisation
FSC	Forest Stewardship Council
ECPAT	End Child Prostitution, Child Pornography & Trafficking of Children for Sexual Purposes
UN	United Nations
WCED	World Commission on Environment and Development
UNCED	UN Conference on Environment and Development

CSD	Commission on Sustainable Development
n.d.	no date
TBL	Triple Bottom Line
SDG	Sustainable Development Goals
KATE	Center for Ecology and Development
EMAS	Eco-Management and Audit Scheme
PDCA	Plan, Do, Check, Act
NFRD	Non-Financial Reporting Directive
EU	European Union
CSRD	Corporate Sustainability Reporting Directive
GRI	Global Reporting Initiative
ISO	International Organization of Standardization
BMAS	Bundesministerium für Arbeit und Soziales
etc.	et cetera
e.V.	eingetragener Verein
BSC	Balanced Scorecard
SBSC	Sustainability Balanced Scorecard

1. Introduction

1.1 Problem Statement

Today's society struggles with many challenges, such as climate change, demographic change, an increase in income inequality, a decrease in labor force and scarcity of resources. The tourism industry is affected by these aspects as well, as the tourism industry is a service industry and therefore very labor-intensive. Resulting from the increasing social and environmental problems, there is a great demand for companies to also take responsibility. The answer to that is often Corporate Social Responsibility (CSR), which is part of public and economic discussion in this context. When companies assume corporate responsibility, added value is not only created for themselves, but also for society. Corporate social responsibility measures can create sustainable economic activity (Fifka, 2017).

As many positive aspects as tourism has, it also has many negative impacts on the environment, the economy and society. Ecological problems caused by tourism include, among others, land consumption, loss of vegetation due to construction of tourist hotels, erosion and problems created by tourists such as waste, sewage, noise and exhaust fumes. Tourism creates many jobs, but for locals of destinations it often is associated with seasonal jobs, wage dumping, low wages, poor working conditions, long labor hours and a lack of social security. Furthermore, highly frequented destinations often suffer from a tourism induced inflation. However, sociocultural problems, such as a commercialization of cultures, rural exodus and the reinforcement of prejudices through superficial encounters between tourists and locals also play an important role in naming problems created by tourism (Kirstges, 2020). Therefore, it is important that tourism actors, such as tour operators, integrate Corporate Social Responsibility and sustainability into their business concept to create more socially- and environmentally sustainable tourism.

1.2 Objectives

This Master's Thesis aims to find out about the opportunities and challenges of implementing a sustainability concept, as well as CSR certifications at tour operators. Based on the findings of the theoretical part about Corporate Social Responsibility, as well as sustainability in general and in relation to tourism, a sustainability concept is developed in various steps, which can act as a guide for tour operators, who want to incorporate sustainability into their business strategy. The empirical part of this Master's Thesis sheds a light on the chances, challenges, advantages and disadvantages of incorporating sustainability and being certified with a Corporate Social Responsibility certification from the perspective of tour operators, that are already certified.

1.3 Research Questions

The problem statement and research objectives above provide the justification of this Master's Thesis. The following questions are the research questions:

RQ1: How can tour operators integrate sustainability and CSR into their business concept?

RQ2: What are the similarities and differences of Corporate Social Responsibility and sustainability and how do they apply to tourism?

RQ3: Is a CSR certification beneficial for tour operators who want to operate sustainable?

1.5 Approach

The first chapter of this Master's Thesis starts with the introduction, which contains the problem statement, the objectives, the research questions and the approach.

The second chapter is structured in three subitems, the first one being about Corporate Social Responsibility in tourism, starting with the fields of action of CSR in tourism. Afterwards, Corporate Social Responsibility is dealt with in relation to tour operators. Then, it is further examined whether the size of the company plays an important role in linking Corporate Social Responsibility and tour operators. Best Practice CSR tour operators are also presented. Afterwards, in the second subitem of chapter 2, Corporate Social Responsibility is examined in more detail in the context of sustainability. In the course of this connection, the triple bottom line approach, as well as sustainability certification and sustainability reporting are discussed. The TourCert CSR certification, which combines sustainability and Corporate Social Responsibility, will also be explained. Then, in the third subitem of chapter 2, a sustainability concept is developed, which consists of several steps namely stakeholder analysis, development of strategical goals, derivation of operational measures, communication with stakeholders, revision and adaption of strategic goals, as well as implementation of the sustainability concept.

The third chapter deals with the empirical part of this Master's Thesis, which consists of an online survey. First, aim of the online survey is discussed, afterwards the method and sample, the implementation, as well as the results of the online survey are presented.

The Master's Thesis ends with the fourth chapter, which contains a conclusion that includes a critical reflection, summary, as well as a new lines of research.

2. Theoretical Part

2.1 CSR and Tourism

Corporate Social Responsibility (abbreviated CSR), as a concept outside of the tourism sector, has been developing since the mid-1990s and has become an important framework for changing business practices. Its practices and principles are a tool for the sustainable and responsible development of e.g., service operations. CSR therefore is based on the premise that sustainability cannot be achieved if businesses do not take responsibility for their actions. Even though CSR has existed since the mid-1990s, it still lacks a generally accepted definition (Manente et al., 2014). Over the last years, many approaches for the definition have been proposed, one of the most used is by the World Business Council for Sustainable Development (1999:3): „CSR is the continuing commitment by businesses to behave ethically and contribute to economic development while improving the quality of life for workforce and their families as well as of the local community and society at large.“

For Carroll (1991:40), Corporate Social Responsibility is defined to encompass the legal, economic, ethical and philanthropic expectations that society places on businesses.

As the tourism sector belongs to the service industry that uses the environment and people at the national and international level for their business practices, the tourism sector needs to take responsibility for sustainable development. Furthermore, the tourism industry should respect human rights and the environment (Kalisch, 2002). The tourism sector is very huge and developing strongly, according to the World Travel and Tourism Council. In 2012, the tourism industry provided 101 million jobs, had a 3,2 % growth rate and a GDP of 9%. While tourism brings economic and social benefits to destinations, it also negatively impacts the economy, social structures and the environment (Lund-Durlacher, 2013).

Negative impacts of tourism are e.g. the pollution of the climate through exhaust fumes, such as CO₂, resulting from arrivals and departures of

tourists at tourist destinations. Furthermore, noise emissions increase because of tourism. Also, an extended disposal of waste and sewage, land consumption and the loss of biodiversity are consequences of travel activity as well. Social consequences of tourism are the financial and sexual exploitation and the commercialization of cultures (Lund-Durlacher, 2015).

The United Nations World Tourism Organization (UNWTO) and the United Nations Environment Program (UNEP) defined goals for Sustainable Tourism Development (STD) in 2005. Based on the triple bottom line approach (see Chapter 2.3.1) the STD goals refer to local prosperity, social equity, employment quality, economic viability, visitor fulfilment, community well-being, local control, cultural richness, physical integrity, resource efficiency, biological diversity and environmental purity (UNEP and UNWTO, 2005:18-19). In 2004 the Tourism Sustainability Group (TSG) identified eight key challenges to help ensure sustainable tourism development. The key challenges were launched to provide guidance for sustainable tourism development in Europe:

- Addressing the impact of tourism transport
- Reducing the seasonality of demand
- Improving the quality of tourism jobs
- Minimizing the resource use, as well as production of waste
- Maintaining/enhancing community prosperity and quality of life
- Conserving and giving value to cultural and natural heritage
- Making vacations available for everyone
- Using tourism as a tool in global sustainable development (TSG, 2007:7)

2.1.1 Action Fields of CSR in Tourism

The fields of action in the CSR commitment context are very diverse. In tourism companies, the areas of work not only refer to the responsible use and handling of natural resources, employees, suppliers and guests but also can positively influence the socio-economic development of a community or region. One example is supporting individual ecological or social projects and

thus improving the quality of life of the local population (Lund-Durlacher, 2015). A tourist trip as a product can consist solely of the transport service, e.g., a flight trip and train trip. In the tour operator market, it can consist of different composite services, e.g., transfer, hotel and tour guides.

The core of a good CSR implementation lies in the supply chain, which means that tourism companies, such as tour operators, covering the different value chain stages themselves, have difficulty implementing sustainable development. To create a sustainable product, such companies still need to take responsibility to support and demand the CSR fields within their own company and their suppliers.

Action fields of CSR in tourism that need to be considered are the market, environment, employees and society. When looking at the market it is important to know that economic aspects are the foundation of sustainability and the adoption of responsibility. One of the most common market-specific CSR actions in tourism is sustainable product development. Sustainable product development can contain innovations and research that have the aim to make products more sustainable in the future. The advancements of products mainly get pushed by the progression of sciences. Therefore, an example of action fields of CSR in tourism is the promotion of company locations with underdeveloped economic structures.

Another action field of CSR in tourism is the environment. Tourism companies can engage in different areas and projects regarding the environment and most tourism companies implement their activities in this action field depending on their business model. Airlines for example oftentimes concentrate on reducing CO₂- and noise emissions, while railway companies focus more on the ecological sustainability of the traffic carrier rail track by protecting eco systems through avoiding waste and relocating endangered animal species (Zur Oven-Krockhaus, 2015).

When linking action fields of CSR in tourism and employees, studies found out that there is a positive relationship between employee engagement and CSR. Corporations that implement CSR, often have employees who find greater meaningfulness in their work. Furthermore, employees of such corporation's value congruences at their workplace more (Glavas, 2012).

CSR action fields are, for example, CSR-equitable support of employees through activities in the areas of anti-corruption policy, health care, retirement arrangements, diversity and professional training, as well as advanced training. Advanced training in the tourism sector are e.g. courses for the title “Certified Tourism Expert” or general courses where the employees can deepen their knowledge in the tourism field. As many tour operators use the platform “Amadeus” to book flights, training courses to advance on that platform can be very helpful.

In the CSR action field “society”, tourism companies often work with cultural engagement, promotions of education and sports, help for disadvantaged persons and foundations. For example, the German tour operator “TUI” is committed to corporate citizenship in the field of respecting the cultures in tourism destinations, as well as child protection from economic and sexual exploitation (Zur Oven-Krockhaus, 2015).

CSR activities can be divided into several stages where each stage showcases different action fields of CSR that tourism companies can implement. Andreas Schneider, a professor from Austria, made a well-considered contribution to the CSR activities field with his “maturity model”. The maturity model covers a series of levels from CSR 0.0 to CSR 3.0 that include different amounts of corporate responsibility. CSR 0.0 to CSR 1.0 can be described as the roots of engagement. CSR 0.0 often is referred to as cosmetic CSR, because it is the simplest level where corporations follow the law and perform social activities that are not planned, systematic or premeditated. Tourism companies on level CSR 0.0 mostly focus on economic success and when they socially engage, it is often impulsive or coincidental, e.g., they respond to requests from associations or stakeholders.

When corporations plan such activities better, it becomes CSR 1.0. CSR 1.0 includes actions such as philanthropic engagement through sponsorships, donations and corporate citizenship. CSR 1.0 activities and action fields have nothing to do with the core businesses of the tourism companies and rather something great to have. Those actions come from an ethical motivation where the corporation wants to give something back to society. Sometimes

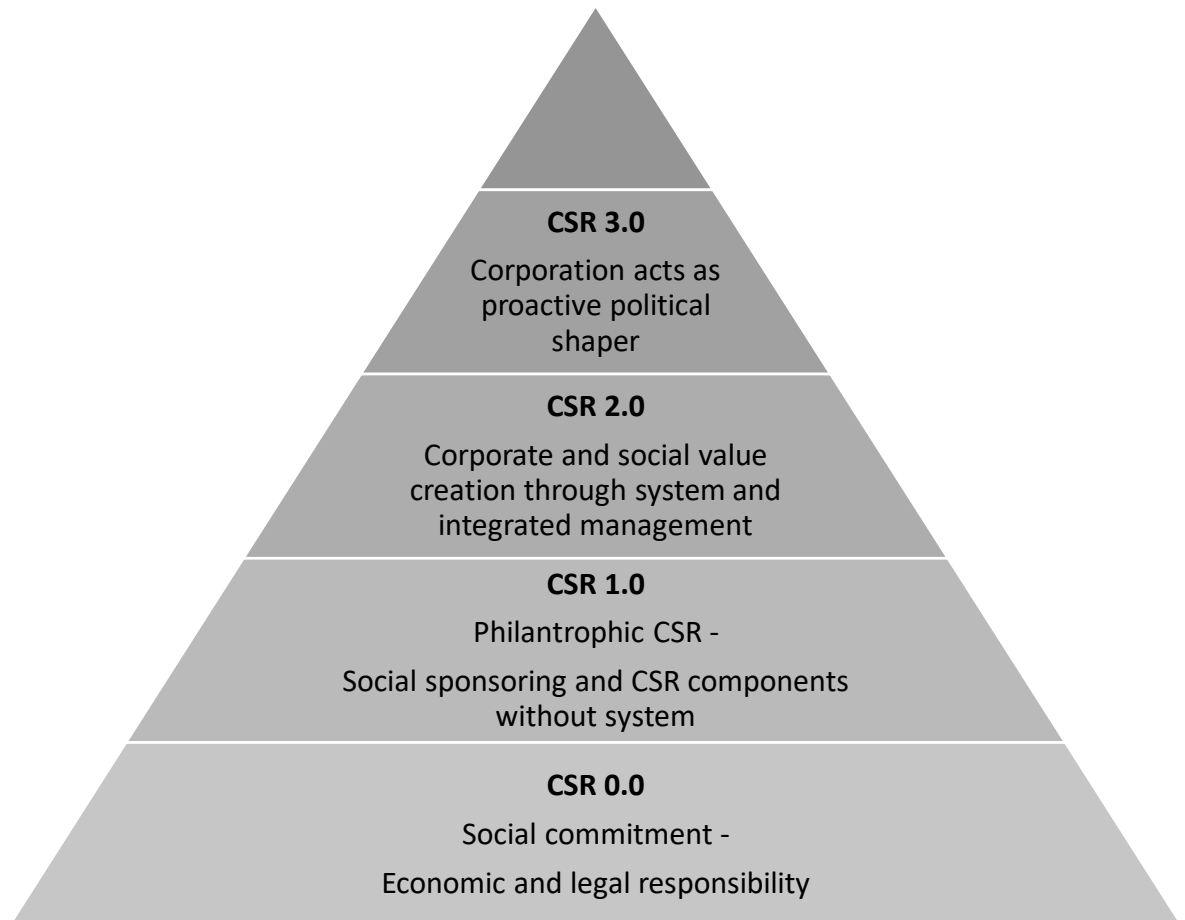
CSR 1.0 is implemented when the company has caused damage somehow and wants to regain trust, as well as improve its bad reputation (Lenzen, 2014).

At the stage of CSR 2.0, CSR as a concept is used by companies to intentionally plan activities through a dialogue with all stakeholders. As in this stage, CSR is very prominent within the company and sustainability sort of flows into the DNA of the company. Companies create practical CSR activities and measures at this stage and work on their CSR business strategy. Furthermore, CSR is a tool for sustainable change at this stage, as well as a tool for behavior modification within the corporation.

Companies that already are sustainably oriented should step up into stage CSR 3.0 and act as economic, social and environmental policy makers. At stage CSR 3.0, corporations turn into gamechangers transforming from innovative market participants to drivers of new market structures. For instance, committed tour operators speak about societal challenges at the “Roundtable Human Rights in Tourism” for instance. The meetings at the roundtable do not necessarily influence the business activity of the tour operators, but in the long run they offer an additional value/surplus for the whole tourism industry (Rein and Strasdas, 2017).

On the following graph CSR maturity model by Schneider is portrayed:

Fig. 1 CSR Maturity Model by Schneider



Source: Own representation adapted from Schneider, 2012, p. 33

2.1.2 CSR at Tour Operators

There are many guidelines, declarations and agreements for sustainable tourism development in the tourism industry that have existed for a long time, but are non-binding. Therefore, some tour operators and interest groups started developing principles and guidelines for their own actions. Most of such tour operators were smaller or medium-sized (SMEs) tour operators who had specialized in eco-tourism or sustainable tourism already, e.g. tour operators who are members of sustainable tourism associations like “Forum anders reisen” (translated to “forum travelling differently”) in Germany.

Swarbrooke (1999:vii) states in his earlier studies that sustainable tourism is not only about the protection of the environment but also about social justice

and long-term economic viability. To develop a sustainable plan on tourism, the environmental, socio-economic, as well as socio-cultural aspects and impacts need to be considered. Swarbrooke also identifies that the key factor of sustainable tourism development are a well-planned balance among social and ecological expenditure and financial profit.

Porter and Kramer (2006:4-5) mention in an article published in the Harvard Business Review that Corporate Social Responsibility consists of four arguments: Moral obligation, sustainability, licence to operate, as well as reputation. The moral obligation argues that companies need to be good citizens and to do the right thing. Therefore, companies, such as tour operators, should achieve commercial success in ways that respect communities, people and the natural environment, as well as honor ethical values. The argument of sustainability stresses community and environmental stewardship. The licence to operate derives from the point that companies need the permission stakeholders, such as communities and governments, to operate. The reputation is used by many companies to legitimize their CSR initiatives on the ground that they will enliven morale and improve a company's image.

Richards and Hall (2000:1) point out that sustainability is one of the essential concepts of tourism development and also stressed the importance of the relationship between sustainability and local communities of destinations. For many tourists, communities are a basic reason to travel, as they want to experience the way of living of different communities. Also, the "natural" landscapes are shaped by communities, which are consumed by tourists. Therefore, sustaining communities is an essential element of sustainable tourism and it should assure renewable social, cultural and economic benefits for the community and its environment.

Nevertheless, activities in the direction of sustainable tourism often still apply to a few companies in the tourism sector. This is because concrete guidelines are needed for a sustainable development and the implementation of sustainable goals often fails due to the lack of tools that make the social and environmental compatibility of tourism offers measurable. Especially all-

inclusive packaged tours for the mass market are often not sustainable, as the product management is frequently untroubled by environmental criteria.

It is just in recent years that sustainable approaches appeared which cover the whole spectrum of tour operators and tourism offers, e.g. the seal of approval “Viabono” or the “Tour Operators Initiative” (Jain, 2006). The involvement in CSR measures of tour operators also became a trend in recent years because customers grew more awareness and sensitivity towards social and ecological behaviour and more and more tour operators felt the need to react to it (Lund-Durlacher, 2015, as cited in Ibarria et al., 2020).

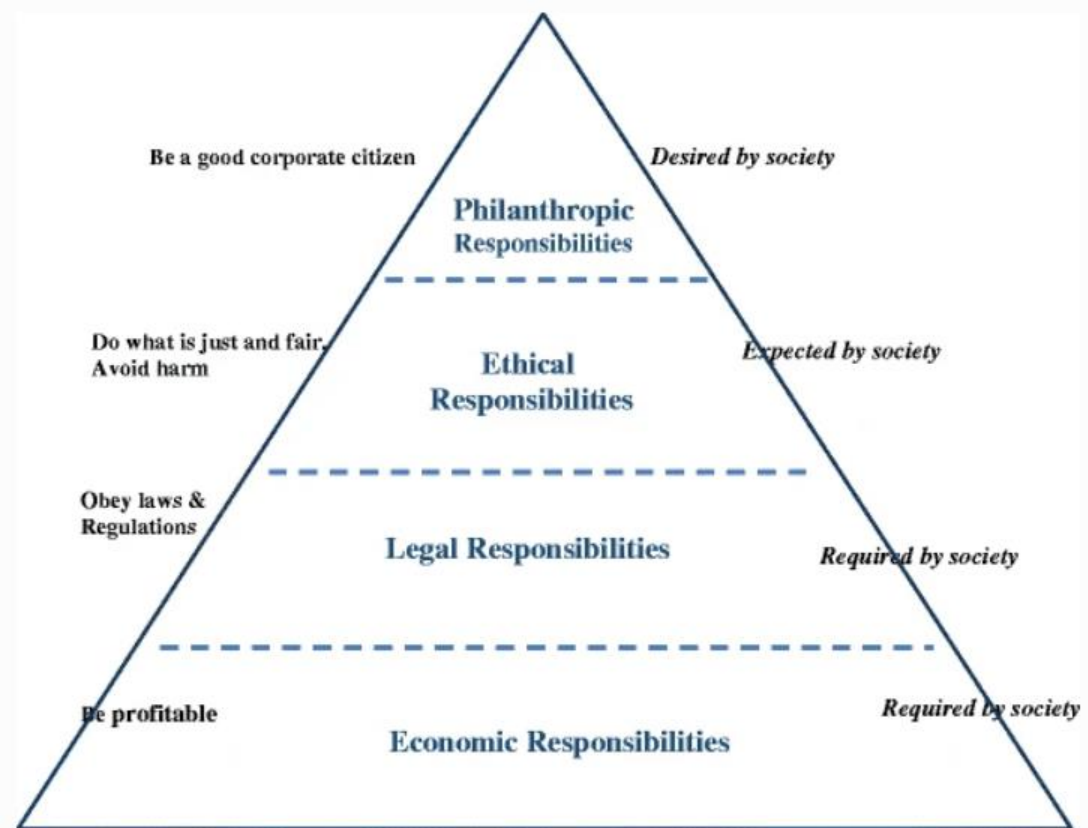
In this context, Beal (2014:21) states that society and business are mutually dependent and CSR advocates are viewing economic markets as social institutions. From this perspective, he views markets as complex systems of social interaction between society and business, which must be carefully structured, as well as maintained. Business and society are mutually dependent on his point of view and both produce key inputs required by the other. The Iron Law of Responsibility states that those businesses (e.g. tour operators) which do not use their power in a way that society (e.g. customers) consider responsible, will lose their power in the long run. The mutual dependence of society and business, the fact that markets are social institutions, and the permissibility that society controls economic activity are often adopted in CSR contexts.

Other reasons why companies, such as tour operators, adopt CSR are to improve their relationship with their stakeholders (e.g. regulatory authorities, local communities, customers and NGOs) to enhance operational efficiency and lower costs, as well as the market potentials from having a socially responsible image. Key reasons why companies, e.g. tour operators, adopt CSR are often a concern for reputation, corporate values and reputation (Pedersen, 2007, as cited in Pedersen, 2019).

In 1979, Archie B. Carroll created a four-part definition of CSR: “Corporate social responsibility encompasses the economic, legal, ethical, and discretionary (philanthropic) expectations that society has of organizations at

a given point of time.” (Carroll, 1979, p. 500). Carroll extracted the four-part definition of CSR in 1991 and reconfigured it into the form of a CSR pyramid:

Fig. 2 Carroll’s Pyramid of CSR



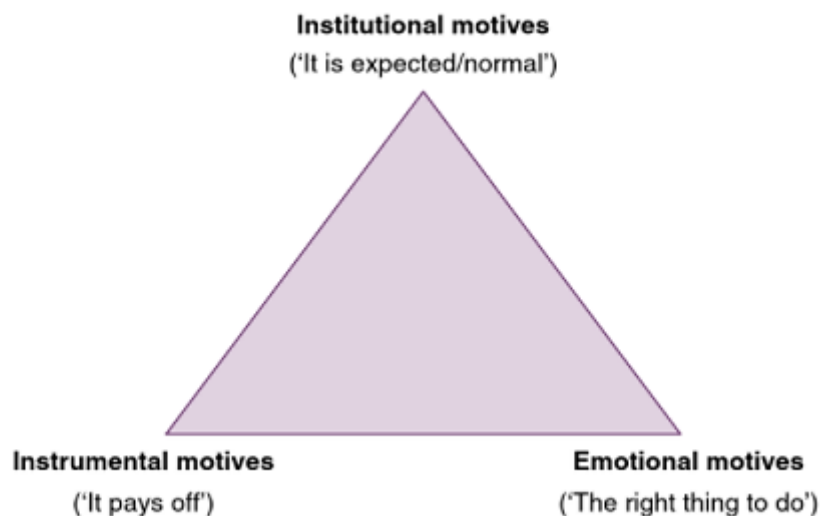
Source: Carroll, 2016, p. 5

Carroll designed the pyramid to represent the building-block nature of the four-part framework and to determine the definitional aspect of CSR. At the base of the pyramid, the economic responsibility was placed because it is the foundational requirement in business and sustained profitability must be strong for enterprises like tour operators to meet society’s other expectations. This means that the infrastructure of CSR is built upon the requirement of a sustainable and economically sound business. Furthermore, society delivers the message to businesses like tour operators that they expect them to obey the law and comply with regulations. Laws and regulations are society’s codification of the basic rules businesses need to follow in a civil society. Also, businesses like tour operators are expected to work in an ethical way meaning businesses are obligated to do what is fair and right, as well as to minimize or entirely avoid harm to all their stakeholders.

Furthermore, all businesses, including tour operators, are expected to do good and be good corporate citizens by giving back and contributing physical, financial and human resources to the communities they belong to (Carroll, 2016).

There are three motives for CSR that are relevant: emotional, institutional and instrumental. Emotional motives indicate that companies, such as tour operators, become involved in CSR activities because it is portrayed as the morally right thing to do, e.g. by society. Institutional motives for CSR are that companies adopt CSR because they feel pressured to do so. After all, it is considered normal business practice, and such companies want to imitate other successful organisations. Instrumental motives for CSR are driven by business-related and business-oriented objectives, e.g., cost-savings or reduced risk (Neergaard, 2006, as cited in Pedersen, 2019).

Fig. 3 Company Motives for CSR



Source: Pedersen, 2015, p. 12 based on Neergaard, 2006, p. 25

Concrete fields of action for tour operators to make their offers sustainable are for example the development or reorientation of the company management from the perspective of sustainability. Furthermore, tour operators can build sustainable product- and supplier chains when creating (package) travel offers. Tour operators also can cooperate with various companies and economic sectors, especially with transportation companies to promote more environmentally friendly mobility. Also, cooperations with

municipalities and other tourism facilities should be considered to create more sustainable solutions. For the travel offers of the tour operator, ecologically sensible areas should be respected and taken into account through customer information and guidance. Also, the population of the destinations that is affected by the consequences of tourism should be included and respected. In addition, tour operators should inform their customers about the impacts of travelling and possibilities of environmentally friendly forms of arrival/departure before booking a trip (Jain, 2006).

2.1.2.1 The Company's Size Factor

Early studies about the connection between the company's size factor and CSR in tourism found out that the CRS performance of large tourism firms was more advanced than the one of small and medium-sized enterprises (SMEs). Also, medium-sized organizations had a better performance than smaller ones (Van Wijk and Persoon, 2006, as cited in Ibarria et al., 2020). In contrast, previous pioneering research found that small-scale specialized intermediaries, e.g. sustainable tour operators, tended to be more active and interested in protecting the environment. They also were more likely to encourage policymakers at destinations to work on viable long-term solutions and strategies (Carey et al., 1997, as cited in Ibarria et al., 2020).

The latest studies detected that large corporations' main practices towards CSR are internal policies oriented with certification systems and codes of conduct that mainly serves them as marketing tools. These studies emphasize that having a small corporation can be a success factor for developing sustainable tourism. (Zapata et al., 2018, as cited in Ibarria et al., 2020).

Many companies in the tourism sector do not apply codes of conduct and certification because the characteristics of the tourism sector (cross-sectional, high fragmentation and prevalence of small and micro enterprises) and the product (e.g., intangibility, heterogeneity) make it difficult for them to reach the strict requirements of such standards. This especially applies to SMEs, who find it difficult to organise their core business in an ecologically

and socially responsible manner, while international hotel companies and big tour operators often already have adopted individual CSR measures (Ermlich, 2009, as cited in Manente et al., 2014). This issue is serious, as SMEs represent most of the tourism industry. In Europe for example, SMEs account for around 90 % of the total tourism businesses. SMEs often do not have enough understanding and skills in community management, the appropriate knowledge of the destination, as well as the budget to invest in long-term planning, which CSR strategies require.

Another point, that especially limits SMEs when adopting CSR is the high costs of certification and reporting systems that assess the business responsibility. Often the programs are very time-consuming, costly and labour-intensive, which often leads to a marginalization of small businesses, while for large tourism companies the costs of implementing CSR are affordable, given their expertise and budget.

A study by the World Bank Group states that SMEs still do not have greater access to market opportunities and the tourism industry in general still is not fully committed to take action towards responsibility, even though there is a significant development of reporting systems over the last ten years (Dodds and Joppe, 2005, as cited in Manente et al., 2014). While large tourism companies nowadays often have their own sustainability department, SMEs usually do not have complex management structures but are managed by their owners who are more focused on solving day-to-day business, establishing close relationships with their interest groups and are dependent on the dynamics of the tourism sector (Russo and Tencati, 2009, as cited in Ibarria et al., 2020).

Many SMEs think that their possibility of sustainable actions is limited within the tourism sector, which means that they need to improve their knowledge in this regard, while tour operator associations and management groups need to play a more active role. Tourism SMEs can respond to their own challenges with the help of CSR even though their intention is often reduced to suit their own capabilities. Tourism SMEs need to pay more attention to subjectives, such as branding and competitive advantage, when implementing CSR instead of focusing on short-term goals to maximise their

profit. But not only SMEs focus on profit, economic subsistence is the foremost goal among all tourism companies, regardless of their size (Crane and Matten, 2016, as cited in Ibarria et al., 2020).

2.1.2.2 Best Practice CSR Tour Operators

A Best Practice CSR tour operator is avenTOURa GmbH. AvenTOURa is a German tour operator based in Freiburg that is specialised on tours to South America, Central America, as well as Cuba and since it was founded in 1995, the tour operator has integrated sustainability into its general business concept.

Over the years, avenTOURa won several sustainability awards, e.g. the green palm for international understanding by the travel magazine Geo Saison in 1998 and an award for best German specialized and sustainable tour operator for Cuba by the Cuban Minister of Tourism in 2009.

AvenTOURa pays attention to environmentally friendly behaviour and careful use of resources in their company. Also, the social aspects of sustainability are considered to a large extent. As a sustainable tour operator, they feel obliged to their host countries environment and population, which means that their trips are designed to positively impact the cultural and economic development of the host countries and its society.

Since 2009, avenTOURa is certified with the CSR TourCert certification, which guarantees customers certified sustainability and a high-quality standard. Since then, avenTOURa has been re-certified with the CSR TourCert certification three times in order to make its own demands on environmentally and socially compatible tourism measurable and to continuously improve, the last re-certification was in 2017.

AvenTOURa also is founder member of the association "Forum anders reisen" (union of small- and medium sized tour operators that obligated themselves to sustainable tourism) since 1997, started to work with the association "atmosfair" to compensate flight emissions in 2005, took part at the European project "CSR Reporting Initiative in Tourism" in 2007, converted their catalogue and brochure printing to FSC recycled paper and

CO₂-neutral production in 2007, published their first sustainability report in 2008, signed a contract together with ECPAT Germany to fight the abuse of children in tourism in 2015 and retroactively compensated for all CO₂ emissions that have been caused by the company during their 25 years of existence in 2019, which made avenTOURa's previous business 100 % climate neutral (avenTOURa GmbH, 2021).

Another Best Practice CSR tour operator is the German Tour Operator Nomad GmbH, which is based in Hersdorf/Cologne. Nomad was founded in 1996 and stands for authentic and sustainable trips to Islamic countries in Asia and Africa.

Since 2009, nomad is CSR-certified and has been re-certified four times. The newest re-certification lasts until May 2022. Furthermore, nomad is a member of the association "Forum anders reisen" too, partnered up with "atmosfair" to compensate flight emissions and won the golden palm award by the magazine Geo Saison 5 times in different years for their sustainable engagement, as well as first place at the Go Asia Award for most innovative package tour in 2011.

Nomad sees their responsibility in contributing to an understanding of Islamic cultures with their trips and wants their customers to experience the culture of the destination countries in a very personal way. They succeed because they maintain intensive and personal contact with their local partners on equal footing and in constant exchange of their common, sustainable goals and values, so everyone (the customers, the nature, the local community and their partners) benefits from it.

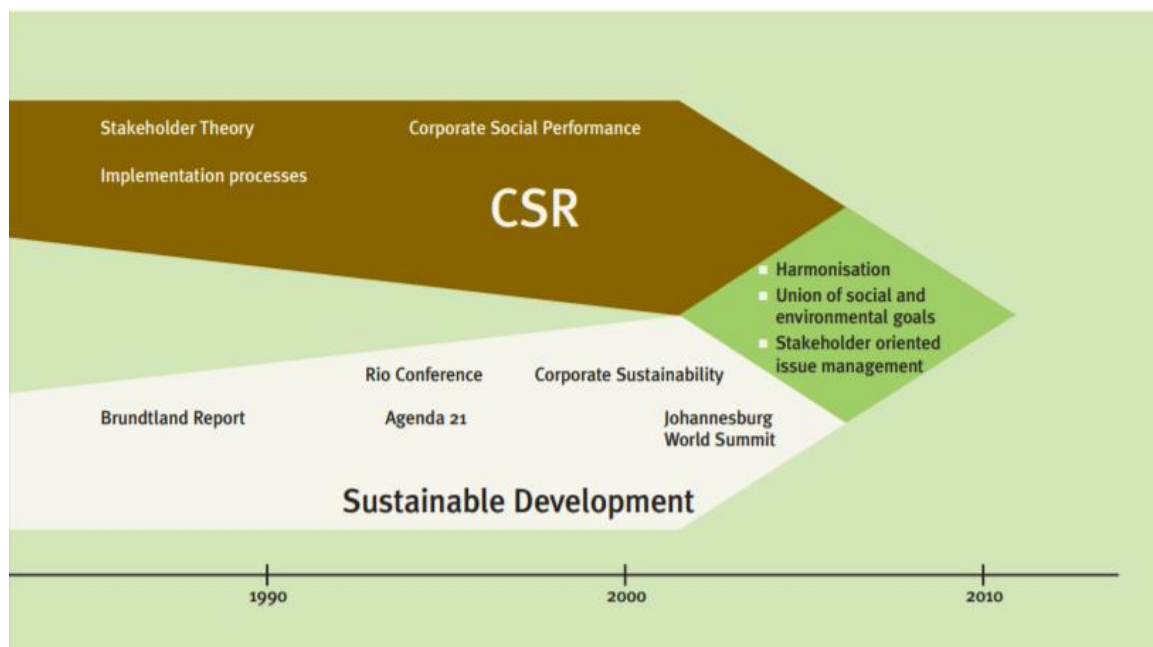
Nomad's sustainable concept consists, among others, of high quality trips based on long experience that are designed with their local partners and constantly evaluated, authentic trips where the participants get to know the culture in a respectful manner, high satisfaction standards (not only for customers, but also for their local partners at the destinations and their staff in Germany), respect for human rights by looking after a respectful handling between the company and their local partners and between their customers and their local partners/local communities, environmentally and socially compatible trips by supporting small and local initiatives, family-owned

businesses and hotels, as well as respecting the nature/environment by avoiding waste, using local transportation, compensating CO₂ emissions and saving energy and water (Nomad GmbH, 2021).

2.2 CSR and Sustainability

When talking about CSR and sustainability/sustainable development, CSR existed first and was primarily concerned with social matters, at least from the perspective of business. The concept of sustainable development arose from the debate about environmental protection and became a guiding principle for society at the political level at the UN Earth Summit in Rio de Janeiro in 1992. The work to derive a concept for business did not start until the mid- 1990s. Nowadays, the concept of sustainable development and CSR overlap in many different ways. On the following graph, the historical development of CSR and sustainable development concepts are portrayed (Loew et al., 2004):

Fig. 4 Historical Development of CSR and Sustainable Development Concepts



Source: Loew et al., 2004, p. 9

As it is shown on Fig. 4, before CSR existed, the Stakeholder Theory was a popular concept. The Stakeholder Theory of organizational management and

business ethics was originally detailed by R. Edward Freeman in 1984. It addresses the values and morals for managing an organization. The stakeholder theory is based on a view of capitalism which points out the relationship between businesses and their employees, customers, suppliers, investors, communities and everyone else, who has a stake in the business. The theory stresses the importance that companies should not just create value for their shareholders, but also for all stakeholders. The Stakeholder Theory describes, as well as recommends methods by that the management of firms can give due regard to the interests of their stakeholders (Stakeholder Theory, 2018).

Later, the concept of CSR developed, which also incorporates the social part of businesses by including the interests of stakeholders, but also contains economic and ecological aspects. Furthermore, Corporate Social Performance, which is an extension of Corporate Social Responsibility, was also in focus alongside CSR. Corporate Social Performance concentrates on actual results achieved and not on the general notion of the accountability or responsibility of businesses on society (Carroll, 2018).

When looking at Fig. 4 it is visible that the historical development of sustainable development started with the Brundtland Report. The Brundtland Report, also called "Our Common Future", was published in 1987 by the World Commission on Environment and Development (WCED). It was sponsored by the United Nations (UN), as well as chaired by the Norwegian Prime Minister Gro Harlem Brundtland. The Brundtland Report introduced the concept of sustainable development and explained how it could be achieved. The WCED investigated the causes of environmental degradation, tried to understand the interconnection of environmental problems, social equity and economic growth and also generated policy solutions that integrated all three areas. The Brundtland Report included chapters based on sustainable development that cover topics like the role of the international economy, human resources, species/ecosystems, energy, as well as industry and came up with principles for environmental protection (Jarvie, 2016).

Another big milestone for sustainable development was Agenda 21, a comprehensive action plan to be taken globally, nationally and locally by

organizations of the UN Systems, Governments, as well as major groups in all areas where humans impact the environment. The Agenda 21, as well as the Statement of principles for the Sustainable Management of Forests and the Rio Declaration on Environment and Development were adopted by around 178 Governments at the UN Conference on Environment and Development (UNCED) which took place in Rio de Janeiro/Brazil from 3. To 14. Of June 1992. In December 1992, the Commission on Sustainable Development (CSD) was created with the aim to ensure effective follow-up of UNCED, as well as to check and report on the implementation of the agreements on all levels. The execution of Agenda 21, as well as the Commitments to the Rio Principles were reaffirmed in Johannesburg/South Africa from 26. Of August to 4. Of September 2002 at the World Summit on Sustainable Development (WSSD) (Sustainable Development Goals Knowledge Platform, n.d.)

Beginning in the early 2000s, CSR and sustainable development increasingly emerged and overlapped in many different areas, some of them being the focus on harmonization of social, economic and ecological aspects, the union of environmental and social goals, as well as the stakeholder-oriented issue management (Loew et al., 2004).

2.2.1 The Triple Bottom Line Approach

John Elkington, author and entrepreneur, built the concept of the triple bottom line (TBL) in 1994 hoping to transform the financial accounting-focused business system of that time to a more comprehensive approach in measuring success and impact. In the past, businesses operated in service exclusively to their financial bottom line. However, some businesses realized that financial success and resilience are connected with environmental health and social well-being because of the triple bottom line approach and theory. Today, companies such as tour operators, know that their success is not only reflected in their loss and profit statement but rather to get a well-rounded perspective of their relationships with community, environment and economy.

The bottom line categories are often referred to as the three “P’s”: People, planet and prosperity/profit. The category “people” includes all stakeholders of businesses: The communities in which corporations operate in, employees, customers, individuals throughout the supply chain and future generations. To this point, the connection of the triple bottom approach to CSR is central, as CSR is defined as the responsibility of organizations to meet the needs of their stakeholders, as well as a responsibility amongst the stakeholders to hold companies accountable for their actions.

The Initiatives that organizations consider as part of their CSR goals in the category “people” include diversity, equity and inclusion, ensuring a safe and healthy work environment and advancing human rights. Stakeholders are increasingly aware of the consequences businesses have on the environment, community and economy. Organizations also are aware of the importance of global issues such as climate change. Over the past decades, an increased number of corporations adopted practices that help minimize the environmental impact of their actions.

Therefore, in the category “planet”, organizations are called to spare with resources and/or use reclaimable resources. With the connection of people, planet and prosperity, the UN created Sustainable Development Goals (SDGs) that should ensure that all humans can enjoy fulfilling and prosperous lives and that social, economic and technological progress happen in harmony with nature (University of Wisconsin Sustainable Management, 2021).

The last category often also is linked to “profit”. In the past, an organizations success was heavily dependent on the profit it generated for shareholders. Nowadays, purpose-driven leaders discovered they have the power to use their business to create positive change in the world without preventing financial performance. Frequently, implementing sustainability initiatives have proven to drive business success (Miller, 2020).

The three categories/dimensions people, planet and prosperity/profit are closely related, mutually dependent and influence each other. The triple bottom line approach shows that the economic success of corporations is possible in combination with social- and environmental compatibility. The

vision of the approach is that sustainable development preserves the capital stock to such an extent that future generations will have the same quality of life or at least don't have worse quality of life to be expected (Corsten and Roth, 2012).

2.2.2 Sustainability Certification

According to ECOTRANS, there are around 150 sustainability labels in tourism worldwide and most of them are targeted towards hospitality businesses. Certification systems for the tourism sector have existed since the '90s and one of the first tourism quality labels in Europe was "Blaue Flagge" (translated: Blue Flag). Over 3000 seaside resorts and boat harbors are certified with the sustainability label for having a high standard of cleanliness of the bathing water and surrounding nature.

Furthermore, "Grüner Koffer" (translated: green suitcase) was the first try to create a certification system for all tourism areas in Germany to combine already existing smaller certification systems to one certification system. Due to high requirements for the tourism businesses and other difficulties, "Grüner Koffer" failed. Thereupon, "Viabono" was founded in a complex process by over 20 organizations and the German Federal Environment Ministry. "Viabono" promised a coherent Eco label for the whole of Germany and should act as an umbrella brand for all the other ecological labels. Viabono focuses on a certified guarantee of environment quality without guests having to loose comfort. Therefore, "Viabono" follows a new certification approach that is demand-oriented and enables a high market penetration (Baláš, 2017).

Historically, businesses in the tourism and hospitality industry have enjoyed economic benefits from exploiting social and environmental resources. In the past, many businesses did not take on a corresponding share of environmental and social costs associated with and resulting from their actions (Potoski and Prakash, 2013, as cited in Mzembe et al., 2020). Therefore, many companies in the tourism and hospitality industry, like hotels and tour operators, seek sustainability certifications that offer market and

non-market benefits for them (Buckley, 2002, as cited in Mzembe, 2020). A certification system runs through different stages of the certification process which can be seen in the figure below:

Fig. 5 Process and Elements of a Certification System



Source: Baláš, 2017, p. 272

The **standards** reflect the level of aspiration of the certification, in the **assessment** the evaluation of the certificate takes place by e.g. a representative of the certification body (= second party) or an independent organization (= third party), the **certification** confirms the successful assessment by handing over the label/seal/certificate to the corporation, an **accreditation** occurs when the certification is not credible and the certification/certifier gets accredited by a third party, certifications should be accepted in the industry and therefore the **recognition** takes place through NGO's or political institutions that officially assess a certification and confirm its reliability, **acceptance** takes place when a certification gets accepted on the market or by relevant target audiences and influences their consumption- and decision routine. The purpose of certifications is to drive an improvement of the sustainability performance of tourism businesses, as tourism businesses that are certified often have a higher sustainability performance

than non-certified tourism businesses (Strasdass, 2016, as cited in Rein and Strasdass, 2017).

There are three aspects that are indicators for the effectiveness of certification systems: Requirements & quality of certification systems, degree of market coverage, as well as awareness level of the certification. As there are many different sustainability certificates and labels on the market, there are different levels of quality of the certificates. Customers, stakeholders and businesses often get lost in the “jungle of labels” and because of those problems, the UNWTO carried out a global inventory of certification systems, competitions and codes of conduct in 2002. With the results of the inventory, the UNWTO derived extensive recommendations for effective certificates that can be used as a guide. The market coverage of tourism certifications is sufficient from less than 1 % to a maximum of 5 % (proportion of certified tourism firms in relation to the overall industry) (Rome et al., 2006, as cited in Rein and Strasdass, 2017). The last aspect which is an indicator of the effectiveness of certification systems is the level of awareness of the certification. A study done in 2001 showed that travellers want sustainability certifications for orientation, yet the level of awareness of sustainability certifications in society is comparatively low (Lund-Durlacher, 2007, as cited in Rein and Strasdass, 2017).

Reasons for that are missing marketing resources of certification organizations and the certified businesses which lead to uninformed customers. Even though sustainability certifications have some challenges, there are many benefits for tourism businesses:

- Certifications have effects on operational processes, as the internal processes of the tourism businesses are optimized, the product quality increases and cost savings are achieved
- Tourism businesses obtain clearer management structures and acquire new competences
- The employee motivation increases
- Industry-internal collaborations get promoted
- Certified tourism companies receive more attention in the (specialist-) press

- Customers reward the positioning of tourism businesses based on the certification
- Certified tourism businesses improve their image (Balàš, 2017:278)
- Sustainability certification schemes can suppress criticism of greenwashing, enhance the reputation of corporations and build corporate legitimacy, which can give key stakeholders more confidence and proof that corporations operate sustainably (Esparon et al., 2014, as cited in Mzembe, 2020)
- Sustainability certification schemes benefit the overall industry, as they might prevent or avoid more government regulations that are stringent (Ayuso, 2006, as cited in Mzembe, 2020)

2.2.2.1 TourCert – CSR Certification

KATE (Center for Ecology and Development) is a development and environmental organization based in Stuttgart/Germany that works on issues of sustainability with emphasis on environmental/sustainability management, CSR, sustainable tourism, as well as development education for fair globalization and fair tourism.

In 2004, KATE developed the CSR Reporting Standards for tourism SMEs together with Tourism Watch, Forum anders reisen, UNI Europa and six pilot enterprises. Today, it is managed by TourCert, which is a non-profit organization for certification in tourism, that is also based in Stuttgart. The main goals of the certification system are to provide companies, such as tour operators or destinations, with a set of tools that help them build an integrated responsible strategy, as well as to assess and monitor their performances. Other goals of the system are to give transparency on the ecological, social and environmental impacts of business operations, to ensure reliability and comparability, as well as to increase the credibility of the companies among customers (Manente et al., 2014).

Good reasons to get the TourCert CSR certification label as a tour operator and benefits of the TourCert CSR certification are:

- Identifying the strengths and weaknesses of the company through the certification process
- Identifying ways to save energy and resources which saves money in the long run
- Systematically observing quality parameters within the company to be able to use them to optimize products and their quality
- Fine-tuning the company's individual market position by identifying the strengths of the company
- Creating clear strategies that will lead to competitive advantages
- Ensuring transparency by publishing a sustainability report regularly
- Benefitting from an improved image
- Gaining new know-how which will increase the competence of the employees, improve the quality of communicating with customers and encourage innovation
- More satisfied customers and customer loyalty
- A social commitment that leads to more involved, motivated and satisfied employees (TourCert, 2021)

The TourCert CSR certification program fulfils all conditions of EMAS (Eco-Management and Audit Scheme) for the certification of sustainability/environmental management systems. It requires elements such as a CSR manager, environmental policy, a description of environmental objectives, a review/description of significant environmental aspects and an environmental report that must be updated annually. Therefore, the TourCert certification follows the core requirements of a management system that follows the PDCA (Plan, Do, Check, Act) management cycle.

The CSR certification process of TourCert is structured in sections and subsections that include indicators for measuring, as well as addressing CSR in all its aspects. The entire certification process takes around six months and contains these steps: Decide & plan, kick-off workshop, data review, data assessment, developing strategies workshop, setting up a program for improvement, writing a CSR report and external auditing (Manente et al., 2014).

When Tour Operators successfully go through the certification process, TourCert grants them the certification afterwards. Many tour operators put the TourCert logo on their website for customers and stakeholders to see:

Fig. 6 TourCert Logo



Source: TourCert, 2021

2.2.3 Sustainability Reporting

To the public, a firm's commitment to its business practice and its products becomes only understandable and comprehensible when it is communicated internally, as well externally to a reasonable extent. Firms can only build a basis of trust and future-oriented dialogue with their stakeholders and the public when they present their sustainable activities as very open and transparent. The public, who became more and more critical in the past years, demands a comprehensible and correct display of firms' CSR-activities. A CSR report portrays the current state of development of a firm's sustainable action and commitment. The CSR report is primarily about showcasing transparency of business activities and acts as an indicator of the sustainability performance of companies (Balàš, 2017).

Since April 2014, large companies with more than 500 employees, e.g. banks, listed companies and insurance companies in the EU are required to disclose information on how they manage, as well as operate environmental and social challenges. The Non-Financial Reporting Directive (NFRD), also called Directive 2014/95/EU, lays down rules on disclosure of diversity and

non-financial information that such companies need to follow. The information that needs to be published is related to social matters and treatment of employees, environmental matters, respect for human rights, bribery and anti-corruption, as well as diversity on company boards (e.g., in terms of gender, age and education)

In 2017 the European Commission published its guidelines which should help companies to disclose social and environmental information. Furthermore, in 2019 the European Commission published another guideline, this time on reporting climate-related information. Both guidelines are not mandatory in the EU, but companies can decide to use them. In April 2021, the European Commission adopted a proposal for a Corporate Sustainability Reporting Directive (CSRD). The proposal speaks to all large companies, as well as all companies listed on regulated markets. It also requires the assurance of reported information and introduces reporting requirements that are more detailed, as well as a requirement to report in relation to EU sustainability reporting standards that are mandatory (European Commission, 2021).

Most companies follow GRI (Global Reporting Initiative) guidelines for sustainability indicators and reports. The criteria were developed together with the UN Global Compact in an extensive stakeholder process. Besides the standard data of the companies, such as name, services/products, headquarter, structure, size, legal form etc., the GRI says that other points should also be considered (Balàš, 2017).

According to GRI, the economic-, ecological- and social performance indicators are very important for sustainability reports and need to be included. Economic performance indicators are customers, employees, suppliers, investors and the public sector. Companies need to reveal information about e.g., pay-outs to financiers, received subsidies and any donations to communities/residents in this category of the sustainability report. Ecological performance indicators, that companies need to mention according to GRI, are e.g., biodiversity, water, energy, emissions, waste, products, services and suppliers. In the sustainability report, companies need to address, among other points, their direct & indirect energy use and significant environmental impacts of their services/products. The social

performance indicators are indicators for working conditions, human rights, social affairs and product responsibility. Here, companies need to reveal information about e.g., standardized metrics on injuries, lost working days, absences and the number of workplace-related deaths. Furthermore, companies need to give evidence of the influence of the observance of human rights on their investment and purchase decisions. Also, metrics on diversity in the company's management and the corporate governance body need to be addressed here (Lexikon der Nachhaltigkeit, 2015). Those three performance indicators are inspired by the triple bottom line approach (see chapter 2.3.1).

The GRI guidelines offer two options for creating the sustainability report: A report about core aspects, which includes the essential elements, as well as a comprehensive report that also includes information about strategy, analysis, ethics, integrity etc. The guidelines of GRI are very extensive and therefore more suitable for larger companies. For smaller tourism companies, the criteria and procedures of GRI are relevant, as well as the content-related aspects of sustainable actions. Factors that need to be taken into account for any sustainability report are:

- A credible presentation that is backed up with facts and examples
- Auditable statements that are comprehensible
- A balanced presentation of sustainability areas
- Evidenced key figures of all activities
- Quantitative goals and optimizations for the future (Baláš, 2017:270)

Writing a sustainability report is an important step when implementing sustainability and working out a sustainability concept in a company e.g., at a tour operators. For example, TourCert has writing a sustainability report in its mandatory steps to receive its CSR certification (see Chapter 2.3.2.1).

2.3 Development of a Sustainability Concept

Due to the huge variety of different approaches and terminologies for sustainable actions/social responsibility and concerns about how companies implement social responsibility in different ways, the Consumer Policy

Committee of the ISO (International Organization of Standardization) started a long process to develop principles, as well as core areas of CSR.

In November of 2010, after a long process, ISO together with 400 experts from 99 countries published the “guide to social responsibility of organizations”, the ISO 26000. ISO 26000 is not a certification system like other ISO standards, but rather an orientation framework in the form of guidelines. ISO 26000 does not have a subsequent validation or assessment and rather can be used by companies as an assistance on how they can integrate socially responsible behaviour into their already existing company strategies and systems. Therefore, the ISO 26000 offers firms a globally applicable framework for implementing CSR. The goal of ISO 26000 is to give all sorts of organizations, no matter how big they are, their location and their type of business, guidance and recommended actions for the implementation of CSR, regardless of their previous experience with CSR.

ISO 26000 has seven key principles that are advocated as the roots of socially responsible behavior: Transparency, accountability, ethical behaviour, respect for stakeholder interests, respect for international norms of behaviour, respect for the rule of law and respect for human rights. For tour operators who want to implement a sustainability concept, ISO 26000 can be a great guideline for orientation before starting the process of getting certified (BMAS, 2012, as cited in Rein and Strasdas, 2017).

The ISO 26000 contains and addresses seven core subjects of social responsibility which are portrayed in the following figure:

Fig. 7 ISO 26000 – Social Responsibility: 7 Core Subjects



Source: ISO, 2018, p. 9

Each of the seven core subjects covers various issues, that companies need to address, should consider and from which they can derive actions from. In the first core subject “Organizational Governance”, ISO 26000 encourages companies to take transparency, accountability and ethics into consideration in their governance and decision-making processes. This includes informal, as well as formal processes and the companies’ norms and values. With the ISO 26000 guideline, companies like tour operators can get guidance on systems, processes and mechanism to hold themselves accountable.

“Human rights”, which is the second core subject, refers to universal freedom that applies to all humans, regardless of their gender, race, religion and any other status. Human rights protect people from exploitation, abuse and discrimination. ISO 26000 provides companies guidance by e.g., providing equal employment opportunities, allowing free organization and collective

negotiation, preventing discrimination, as well as seeking ways to mitigate humans rights impacts, including child labor.

The third core subject, which is “labor practices”, transmits the importance that companies’ labor practices must be consistent with its policies.

Responsible labor practices should focus on good/fair working conditions and social protection for all employees, employment and contractual relationships, social dialogue, safety and health at work, as well as human development and training at the workplace or other training institutes (Robichaud, 2020). Every company, including tour operators, has an impact on the environment through their business practices and activities, e.g., through the use of resources, creating waste/pollution and damaging natural habitats.

Therefore, ISO 26000 pleads organizations in their fourth core subject to use resources in a sustainable manner and to minimize their impact on the environment. Organisations are urged to adopt a holistic approach where they examine and reflect on their direct/indirect health-, environmental- and socio-economic effects of their actions. Therefore, companies, such as tour operators, should use resources sustainably, prevent pollution, adapt to climate change and protect the biodiversity, environment and restoration of natural habitats (Bundesministerium für Arbeit und Soziales, 2011).

“Fair operating practices”, which is the fifth core subject of ISO 26000, addresses the way organizations interact with stakeholders and the public. According to ISO 26000, organizations should handle customers, employees, partners, suppliers, competitors, contractors, the government and everyone else they deal with, ethically. Fair and ethical business practices include responsible political involvement, preventing corruption, fair competition and promoting social responsibility in their value chain.

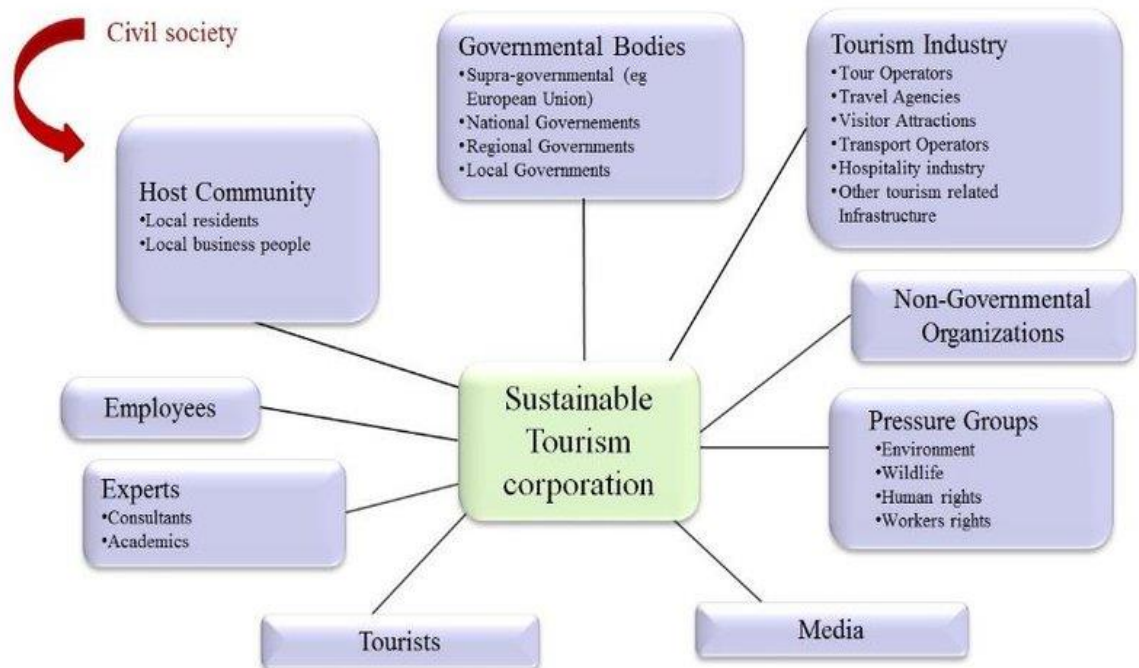
The sixth core subject is “consumer issues”. Companies have certain responsibilities to customers when they offer products and/or services. Tour operators for example offer their customers products and services in the tourism and travel field and should, according to ISO 26000, promote equitable and sustainable economic/social development. This includes e.g.,

consumer education, data and privacy protection, fair marketing practices, protection of health and safety, as well as upholding of fair use.

The last core subject of ISO 26000 is “community involvement and development”. Every corporation has an impact on the communities they operate in, especially tour operators who have an impact on the local communities of their travel destinations. Corporations active participations in communities can help make sure the communities are doing well. ISO 26000 offers guidance in this field through the promotion of education and culture, skill development and job creation, technology access and development, social investment, health promotion, income and wealth creation, as well as support of civil institutions. Community involvement and development are two major ways corporations can contribute to a more sustainable community/society (Robichaud, 2020).

2.3.1 Stakeholder Analysis

The first step of a stakeholder analysis is to identify the stakeholders of a company. After identifying the stakeholder, it is important to find out about their interests, goals and characteristics, so suitable goals, as well as suitable operational measures can be developed that are crucial for success (Krips, 2017). As CSR is a multi-stakeholder concept in which the interests of different stakeholders and the dialogue between the stakeholders is very important, it is necessary to determine the key stakeholders, so tour operators can be a sustainable tourism corporation after implementing a sustainability concept:

Fig. 8 Key Stakeholders of Tourism Businesses

Source: Lund-Durlacher, 2015, p. 64 based on Swarbrooke, 2005, p. 17

The key stakeholders that have a significant amount of influence on sustainable tourism businesses are tourists, employees, investors, shareholders, other businesses in the supply chain, local communities, NGO's, government authorities and the media. For tourism businesses, stakeholders not only are beneficiaries, but also partners when it comes to realizing, as well as implementing CSR strategies and projects (Lund-Durlacher, 2015).

As the key stakeholders have been identified, the next step in the stakeholder analysis is to find out and define the demands and expectations they have. Every company should start with their internal/primary stakeholders first, which are employees, investors and shareholders for tour operators. The employees primarily expect a secure job with fair payment conditions. Furthermore, many employees want a job that offers development opportunities and where flexible working hours and/or optional home office is an integral part. Also, team spirit and a good work atmosphere is important for employees (Stierl and Arenberg, 2015). Shareholders and investors want

the business to do well and are focused on a strong performance, so the returns on their investments are maximised (Alva Group, 2021).

Afterwards, tour operators should identify the demands, goals and expectations of their external/primary stakeholders. For tour operators in general and also tour operators, who want to become sustainable tourism corporations, the external stakeholders are tourists/customers, other businesses in the supply chain, civil society, host communities, NGO's, government authorities and the media. The tourists, who are the customers for tour operators, usually expect a good price-performance ratio for their trips, as they want value for their money. They also demand good quality of the products (= flights, hotels, all inclusive tours etc.), good service (= extensive and personal counselling) and if possible, a sustainable offer to be available. If the customers want to travel in a group, a good organization of the trip plays an important role and also, if they desire, an organization of a tour guide/supervisor. Many customers also demand safety measures for their trips, e.g. counselling for travel insurance and a contact person at the tour operator in case of emergencies (Lund-Durlacher, 2015).

The civil society, NGO's, government authorities and the media primarily make demands on taking responsibility in relation to economic, environmental and social sustainability goals and actions.

The government authorities also want businesses to follow the law, uphold good financial practice, support the economy, as well as employ more people.

Suppliers want to see an increasing demand for the business' products and services, because they want greater requirement for their own. They also demand that a business relationship runs on a long-term basis and they expect good conditions, as well as compliance with payment agreements.

Other businesses in the supply chain also demand a long-term business relationship and that the collaboration is fair, as well as profitable for both parts. The host communities in the destinations of the tour operators look upon them as a supplier of local goods and services, local employer, as well as purchaser of local materials. They also care about the impact the

business, in this case the tour operator, has on the local environment it's involvement in community projects (Alva Group, 2021).

2.3.2 Development of Strategic Goals

When companies, like tour operators, want to craft a sustainability concept and strategic plan, they first need to determine the goals they want to reach. Strategic goals are measurable objectives that are pointed to it's long-term vision. Strategic goals also have different characteristics that need to be kept in mind when setting them. One characteristic of strategic goals is that they are purpose-driven. When thinking about suitable strategic goals, tour operators should ask themselves what their company's values and purpose are. They also should ask themselves what they are striving for and why it is important to them to set these objectives. The answer to those questions can act as guidance for the development of strategic goals.

Another characteristic of strategic goals is that they should be long-term and forward-focused. Tour operators, who want to implement a sustainability concept, should keep a forward vision, so they can make sure they set the right strategic goals and objective, which have a lasting impact on the company. Strategic goals are the long-time objectives of a company that need to be implemented through operational goals and measures, which are daily measures that help achieve strategic goals. When setting strategic goals, tour operators always should remember the long-term vision (= implementing sustainability) and the companies values. Strategic goals are usually set for 3-5 years. Another important characteristic of strategic goals is that they need to be actionable. When tour operators formulate strategic goals, they also need to think about the operational goals and measures that fall under them. Tour operators need to ask themselves, if there are actionable steps they can take to reach their goals and objectives. Another characteristic of strategic goals is, that they need to be measurable, which means that it needs to be defined how progress and success will be measured. For strategic goals to be measurable, they need to be clearly defined as target figures, so all stakeholders and shareholders have a clear

definition of them. The timeframe to reach the goals also need to be considered when setting measurable strategic goals. (Cote, 2020).

Another method for developing goals for a company is the SMART method. SMART goals are designed to foster mutual and clear understanding on the goals within a company. The “S” in SMART stands for “specific”, which means that goals need to be specific and when setting goals, companies should ask themselves what will be accomplished and which actions need to be taken to reach the goals. “M” stands for “measurable”, which means the data to measure the goals needs to identified. The “A” stands for “achievable”, which means that companies need the goals to be doable and make sure they have the necessary resources and skills. “R” means “relevant”. Companies need to ask themselves if the goal aligns with broader goals and why the result is important. The “T” in SMART stands for “time-bound” and states that companies need to set a time-frame on when the goals need to be accomplished (University of California, 2016).

As this Master Thesis is about developing a sustainability concept for four operators, the strategic goals will be oriented on the triple bottom line approach categories people, planet and prosperity/profit.

Table 1 Strategic Sustainability Goals

Triple bottom line category	Goal	Target figures	Time frame
People	Employee development: Increasing training and further education opportunities by 15 %	15 %	Until 2025
	Employee satisfaction: Increasing employee satisfaction by 15 %	15 %	Until 2025
Planet	Energy/resource saving: Reduction of resource consumption (e.g. paper, water, electricity etc.) by 15 %	15 %	Until 2025

	Climate protection: Reducing the CO ₂ emissions by 15%	15 %	Until 2025
Prosperity/ Profit	Economy development: Creating 5 jobs with fair working conditions in the destinations	5 jobs	Until 2025
	Cost saving: Reducing business costs by 15 % through the measures of the sustainability concept	15 %	Until 2025

Source: Own representation

2.3.3 Derivation of Operational Measures

In this step of the sustainability concept, operational measures are derived from the strategic sustainable goals of the chapter before.

Employee development:

Increasing training and further education opportunities by 15 %:

As the triple bottom line framework states, economic success of corporations is possible in combination with social- and environmental compatibility. This means that corporations need to look after their stakeholders if they want to be economically successful. Especially for tour operators, the employees play an important part, because tourism is a service-industry and sells intangible products. When tour operators want to implement a sustainability concept, they can seek orientation from Best Practice tour operators.

One of the Best Practice tour operators that is mentioned in this Master's Thesis is avenTOURa GmbH (see chapter 2.1.2.2). AvenTOURa states in their latest sustainability report from 2017 that their employees are an

important foundation for their activities and the existence of avenTOURa. Therefore, a satisfied and well-adjusted employee, who gets respect and appreciation from its colleagues and bosses and can play part in the company, as well as learn new skills, is part of their sustainable business structure. As written in their sustainability report, avenTOURa therefore offered in the past and still offers their employees many development opportunities and promotes their interests and abilities.

Since avenTOURa is a sustainable tour operator, they give their employees training courses about sustainability topics, such as flight emission compensation, child protection and environment protection, so they know about the tour operators sustainability philosophy and can elucidate it. The employees in Germany talk about the sustainable topics in their regular CSR meetings and also receive internal sustainability trainings. They plan to make those trainings regularly by splitting up the different sustainability topics into their own courses to not overwhelm the employees. Their employees in Havana/Cuba received sustainability training courses too and avenTOURa plans on employing a sustainability manager in Havana who creates the relevant structures, give the employees further understanding on sustainable business practices and further develops the sustainability department. The tour guides in Cuba, who work with avenTOURa received sustainability training courses from AvenTOURa in collaboration with an external training facility called "Studienkreis für Tourismus und Entwicklung e.V." (translated to: Study Circle for Tourism and Development) who could transfer knowledge with a focus on sustainability in Cuba correctly (avenTOURa Nachhaltigkeitsbericht 2017, 2017).

Therefore, tour operators who want to implement a sustainability concept should offer all employees (local employees, employees in destinations, as well as tour guides etc.) development opportunities through training and further education opportunities for sustainability. The sense of belonging of the employees towards the tour operator they work at or work with can increase when they receive training on sustainability topics, as they can understand the business philosophy better afterwards. Also, their knowledge on sustainability increases and they can act as ambassadors of sustainability to bring sustainability closer to customers.

Employee satisfaction:

Increasing employee satisfaction by 15 %

Important aspects that influence the employee satisfaction are e.g., fair wages, a good work-life-balance, flexible working hours, family-friendly working conditions, clear work structures and task areas, open communication within the company, feedback and employee discussions, company pension schemes, information trips for employees, travelling allowance for the public transport, organized company team sport and company outings. When the employee satisfaction is high, the absent days rate decreases, which is an advantage for the company (Studiosus, 2020).

The Best Practice tour operator avenTOURa says that satisfied employees are the most important foundation of every business. Therefore, they do anonymous surveys of their employees about their opinions, well-being and optimization suggestions as part of the TourCert CSR certification. The survey includes questions about the working conditions, structures of the company, wages, work flows, quantity of work, employee development, image of the company and environment protection at the work place.

Through the feedback and the results of the anonymous survey, avenTOURa can work on improving parts where the employees were not that satisfied and also can compare the results with other years to see the improvements through the years or areas they need to work on. Tour operators who want to implement sustainability should do employee feedback surveys regularly to be able to work on increasing the employee satisfaction (avenTOURa Nachhaltigkeitsbericht 2017, 2017).

Energy/resource saving:

Reduction of resource consumption (e.g. paper, water, electricity etc.) by 15 %

To promote sustainable economic activity, tour operators need to do measures to reduce their resource consumption through a sustainable building management. To reduce the energy and water consumption, tour operators can install technical equipment, e.g. good building insulation, stop-systems for the toilet flush, energy-saving lamps etc. Changing or installing those devices can already reduce the resource consumption of a tour operator a lot. Furthermore, all cleaning supplies to clean the building should

be eco-friendly and waste should be reduced by using reusable products where it is possible, as well as recycling the waste. Also, the office should use materials with a very high eco-balance, e.g., recycled paper, copier with a low cartridge consumption, as well as eco-friendly printers. All employees should only print if it is necessary. This also applies to tour operators travel catalogues, as printing catalogues in a high quantity means high resource consumption. Therefore, Tour operators who want to implement sustainability should think of switching to an online catalogue and informing their customers mainly on their website or through personal consulting (Voigt, 2012).

Climate protection:

Reducing the CO₂ emissions by 15%

To protect the climate and reduce CO₂ - emissions, tour operators need to implement an environmentally friendly travel arrangement. Nomad GmbH, who is mentioned in this Master's Thesis as a Best Practice tour operator (see Chapter 2.1.2.2), does this by feeling obligated towards nature protection, as well as feeling responsible to preserve fragile landscapes and the climate. Therefore, they implement measurements to be as sustainable and eco-friendly as possible by mainly offering off-road vehicle travels in combination with tent accommodations. Therefore, they have a better carbon footprint than hotel round trips. For their long-distance travel, they compensate the CO₂ - emissions of all flights with atmosfair. Also, Nomad GmbH tries to avoid domestic flights whenever it is possible and when it is inevitable, they only use local airlines and direct flights in combination with emission compensation. If possible, they rely on public transport, such as trains, buses and ferries instead of airplanes (Nomad GmbH, 2021).

Besides reducing CO₂ emissions of their offered tours, tour operators should lead as a good example and reduce the CO₂ - emissions of all employees as well by using environmentally friendly transportation means to get to the office, e.g. public transportation instead of a car or building carpools with colleagues. Also, business travels should be avoided and instead be replaced by online meetings (Rein and Strasdas, 2017).

Economy development:

Creating 5 jobs with fair working conditions in the destinations

As explained in chapter 2.4, ISO 26000 has seven core subjects. One of the subjects is “Community Involvement and Development” and states that every corporation has an impact on the communities they operate in. Therefore, tour operators’ active participation in communities can help make sure the communities are doing well by e.g., creating jobs and therefore contributing to income and wealth creation. Community involvement and development are two major ways of how corporations can contribute to a more sustainable community and society (Robichaud, 2020). To reach the goal of economy development, tour operators who want to implement sustainability should set the goal to create at least five jobs with fair working conditions in their destinations. They could offer their tour guides permanent positions with fair wages and working conditions, as many tour guides only work on provision and have no regular income. Depending on the tour operator and the destinations they offer travels to, they could create an office in one of their most booked destinations and employ local travel agents. Not only do the tourists profit from the local office and local contact persons in the destination, but the community profits from the job opportunities.

Cost saving:

Reducing business costs by 15 % through the measures of the sustainability concept

When tour operators implement all measures to reach their sustainable strategic goals, they can reduce their business costs through the measures of the sustainability concept. Especially the goals of employee development and satisfaction can contribute to reducing business costs, as satisfied employees have less absent days which helps with reducing business costs long-term. When tour operators comply the goals in the triple bottom line category “planet”, especially energy/resource saving, they can save a lot of money which flows into the goal of reducing business costs.

2.3.4 Communication with Stakeholders

A very important step for the implementation of a sustainability concept is the communication of the strategical goals, operational measures and the overall sustainable strategy to all stakeholders of the tour operator. Without informing stakeholders about the sustainability concept, employees and suppliers wouldn't know how to work on reaching the sustainability goals, customers wouldn't know about the sustainability orientation of the tour operator and the civil society, government bodies, NGO's, as well as the general public wouldn't know about the integration of sustainability into the tour operator and its sustainable and CSR efforts.

The stakeholders who should be informed about the sustainability concept and integrated into it from the start are the employees, suppliers and partner businesses. The employees need to be integrated into the CSR and sustainability processes as early as possible, because only well-informed employees can be part of a successful sustainability process. CSR and sustainability should be part of the business culture and therefore it is very important to integrate employees, suppliers and partner businesses from the beginning. The internal communication should be open and trustfully, so employees feel comfortable with the changes towards sustainability and feel safe to integrate themselves, as well as work together on the sustainability concept.

Also, all kind of employees, suppliers and partner businesses should be instructed about the point of view of the management of the tour operator on the integration of the sustainability concept, as well as briefed about the values and intentions that are linked to the sustainability concept (Lecker, 2010).

The implementation of the sustainability concept should be communicated with employees, suppliers and partner businesses in regular personal team meetings. Other options are e-mails, bulletin boards or newsletters, but as implementing CSR and sustainability takes up much space in the business practices, regular in person meetings should be the choice. Other stakeholders that need to be informed about the sustainable development are the customers/tourists. Ways of communication are personal information

as well, either when the customers visit the tour operator in the office or at fair and trade shows. Through the website of the tour operator, newsletters, brochures or catalogues the tour operator has other opportunities to inform the customers about their sustainable development (Rein and Strasdas, 2015).

Another important way of communicating the sustainability concept to stakeholders such as the civil society, general public, government bodies, NGO's and everyone interested is the sustainability report. As mentioned earlier in this Master's Thesis, to get the TourCert CSR certification, tour operators need to write a sustainability report and need to renew it when they want to get re-certified. Best Practice tour operators, such as the two mentioned in this Master's Thesis (avenTOURa GmbH & nomad reisen) have public sustainability reports to demonstrate their sustainable efforts. The sustainability report reveals information about the economic, social and ecological performances of the business and externally acts as a communication medium, while internally acting as the basis of the control and optimization processes. One of the most important characteristics of the sustainability report is that it can make the tour operator more credible and authentic.

To reach the media and other stakeholders, tour operators can also publish their sustainable efforts, projects and results on social media channels such as Facebook, Instagram, Twitter, Blogs, Wikipedia and LinkedIn. Through social media they also can communicate with their stakeholders and receive direct feedback. To communicate the sustainability concept to experts, such as consultants and academics, tour operators can get published with contributions on their sustainable efforts in expert blogs or expert journals. Such contributions can boost the credibility of the tour operator as well, as authors of expert blogs/journals work neutrally and journalistic (Heinrich, 2017).

2.3.5 Revision and Adaptation of Strategic Goals

The last step of the sustainability concept is the strategic goals revision and general adaptation. In this step, the tour operator has to do a qualification test of the sustainability concept and its strategical goals to find potential errors and incongruities. The strategical goals need to get a validity check, so high aims can be adapted, as it is almost impossible to reach utopian goals. If high aims don't get adapted, the impression can occur that the tour operator is not able to reach their goals or doesn't make enough effort, which can lead to struggles, especially when the tour operator wants to get re-certified in the future.

Furthermore, the strategical goals should be tested on their verifiability, requirements and operability. Not only the strategical goals, but also the operational measures need to be revised and, if needed, adapted. The selected operational measures need to be tested on their suitability to reach the strategical goals and as operational measures are linked to financial effort, only the operational measures which are of benefit for the tour operator and its stakeholders should be pursued and executed. Furthermore, the communication tools need to be tested on their ability to use for the addressed stakeholders, as well as on their suitability for the objective of the sustainability orientation of the tour operator. If errors or shortfalls are found during the revision process, the tour operator need to make adaptations in order to finalize the sustainability concept (Hutter, 2012).

2.3.6 Implementation of the Sustainability Concept

To implement the sustainability concept successfully and to avoid questions of who does what to implement the different aspects of the sustainability concept, tour operators should select a sustainable process management and/or a sustainability & CSR manager.

One of the Best Practice tour operators mentioned in this Master's Thesis, who is called avenTOURa GmbH, wrote in its latest sustainability report from 2017 that one of the goals for the future is to select a sustainability manager for their office in Cuba, as it brings the advantage of one person being

responsible for creating the relevant structures and amplifying the topic of sustainability in terms of content for the team in Havanna, as well as further develops it (avenTOURa Nachhaltigkeitsbericht 2017, 2017).

A process management deals with the identification, layout, implementation, documentation and improvement of business processes, which is especially important when tour operators want to implement sustainability into their business practices and therefore integrate new processes and structures into the already existing ones. Sustainable process management improves workflows within the company with the goal to reduce social- and ecological resource expenditures with constant or increasing efficiency. The sustainable process management works with the main goal to avoid non-sustainable portions within all processes of the company. When tour operators select sustainability & CSR managers and/or a sustainable process management for the implementation of the sustainability concept, they can ensure that there is one person or a team who works on implementing sustainability as their main job, whereas if they wouldn't make those steps to implement the sustainability concept, questions among the employees like "Who does what, when, how and with what?" would hinder the success of the implementation of the sustainability concept and lead to misunderstandings, confusion and mistakes. The process management can display the structures and processes in organisation models and flow charts so the sustainable formal principles can be fixed within the company and set as a standard. For better management, a Sustainability Balanced Scorecard can be used (Pufé, 2017).

The Balanced Scorecard (BSC) is a management tool, as well as a multidimensional performance measurement tool that originally is organized with four performance perspectives: customers, internal processes, finance and learning/growth. The aim of BSC within a company is to balance quantitative and qualitative measures, short-term and long-term measures, as well as financial and non-financial measures. The Sustainability Balanced Scorecard (SBSC) merges economic goals with relevant social and ecological goals. Therefore, SBSC is a great tool for integrating social and environmental dimensions into the performance measurement process of a tour operator (Hansen and Schaltegger, 2016, as cited in Fathi, 2019).

3. Empirical Part

3.1 Online Survey

3.1.1 Aim of the Online Survey

The aim of the empirical method is to find out about the operational chances, changes and challenges of being a sustainable tour operator, integrating sustainability into the business strategy and being certified with the TourCert CSR Certification. The online survey intends to detect how tour operators, who already are CSR-certified and implemented sustainability, see the CSR certification and which advantages and disadvantages they received from the TourCert CSR certification. Therefore, the online survey starts with more general questions about the tour operator and the TourCert CSR Certification, then proceeds to questions about the economical, ecological and social changes the tour operators faced since they are CSR-certified and ends with a question about the challenges they had to deal with during the certification process and since getting the CSR Certification. The results of the online survey can support the findings of the theoretical part, as well as bring in new realizations from the point of view of tour operators who are CSR-certified. To receive honest answers, the author of the Master's Thesis decided to make the online survey anonymously, as the author wanted the participants to be comfortable with sharing their answers and insights openly, especially negative ones.

3.1.2 Method and Sample

The sociologist Norbert Elias defined research as following: "The aim, as far as I can see, is the same in all sciences. Put simply and cursorily, the aim is to make known something previously unknown to human beings. It is to advance human knowledge, to make it more certain or better fitting ... The aim is ... discovery." (Elias, 1986: 20). In the 1990s, many commentators referred to positivist, as well as quantitative research approaches as the most

used and dominant approaches in tourism studies. Since the 1990s, positivism is still very prominent in tourism and leisure studies, but interpretative research is also very commonly used. Tourism and leisure research oftentimes contains the collection, analysis, as well as portrayal of statistical information and therefore oftentimes is innately quantitative. Sometimes, informations are presented in quantitative form, but are qualitative in nature, e.g. when asking participants about their satisfaction level and they can answer from 1 being “very satisfied” to 5 being “not satisfied” (Veal, 2017). Schonland and Williams made one of the first attempts on online travel surveys in 1996, which resulted in an useful discussion of weaknesses and strengths of this method and was concluded by them by stating that the web survey format was viable. Nowadays, a number of studies contribute an evaluation of online sampling approaches, such as self-selected web-based surveys and email surveys (Benckendorff et al., 2020).

For the empirical part of this Master’s Thesis, a quantitative online survey was selected as the empirical survey method. An online survey was chosen as the data collection method, because quantitative research emphasises on the analysis of relationships and on the collection of as many results as possible to evaluate them statistically. It also is an easy to use and cost-efficient method. The sample of the online survey are tour operators, who are certified with the TourCert CSR certification and are located in Germany, which are 55 tour operators. Therefore, purposive sampling was used as the non-probability sampling method. Out of the 55 tour operators, which were contacted and asked to participate in the online survey, 28 tour operators took part in it, which leads to a response rate of 50,90 %. The online survey contains 17 questions. Three out of the 17 questions were only answered by 27 tour operators, the remaining questions were answered by all 28 participating tour operators.

3.1.3 Implementation of the Online Survey

The online survey was created on the platform “Umfrage Online” (www.umfrageonline.de), which is a German online software for designing online surveys.

It consists of 17 questions that are mainly single choice, closed questions. There are also multiple-choice questions and open-ended questions with an optional text box, where the participating tour operators could write down their own answers.

The online survey is divided into 5 categories: The first category is about general questions about the tour operators and the reasons why they implement CSR and sustainability. In the second category, the tour operators are asked about the economic changes they faced since being CSR certified. The third category is about the ecological changes, while the fourth category concentrates on the social changes the tour operators faced since being certified. In the fifth and last chapter, the tour operators were asked about the challenges and disadvantages they received or faced during or after the CSR certification process.

The 55 tour operators were chosen, because they are certified with the TourCert CSR Certification, which is also talked about in this Master’s Thesis (see Chapter 2.3.2.1), as well as because they already implemented a sustainability concept into their business strategy and many of them are Best Practice sustainable Tour Operators. The 55 tour operators were found on the TourCert website in the category “Community” and “Tour operator” with the location “Germany” and the additional criteria “With TourCert Certificate” (<https://www.tourcert.org/community/>).

The online survey was pretested with 4 persons to check the functionality of it. There were no technical difficulties nor problems with the comprehension of the online survey. Afterwards, the 55 selected tour operators were contacted from the author of this Master’s Thesis via E-Mail (see appendix). In the E-Mail the author explained who she is, what she is studying, why she is contacting the tour operators, what the aim and topic of the online survey is, informed them that the online survey is anonymous and how long it

approximately will take to fill out, inserted the link to the online survey, included a contact information for potential questions and thanked the tour operators for their participation in advance.

The development period of the online survey was set for one month from 29 of November 2021 until 27 of December 2021. Around two and a half weeks after sending the first E-Mail to the tour operators, a reminder E-mail asking for their participation at the online survey was sent to the tour operators on the 17 of December 2021 (see appendix).

The analysis of the data was done with the integrated evaluation function of the online software platform of "Umfrage Online", where the collected data was analysed, as well as exported.

The online survey was done in German, as the author of the Master's Thesis and the tour operators speak German, use German as their main language and operate mainly in German. In the Master's Thesis, the answers of the online survey are translated into English.

3.1.4 Results of the Online Survey

Only the most relevant results of the online survey will be graphically portrayed in this chapter. The complete survey, as well as the evaluation sheet including the complete graphical representation of all questions, can be found in the annex. Following, the five categories of the online survey are portrayed in bold headlines and the questions are underlined.

1. General questions and reasons for CSR and sustainability implementation:

The tour operators were first asked about the year they were certified with the TourCert certification:

28,57 % of all participating tour operators have their TourCert CSR certification since 2009, which was the year the TourCert CSR certification was founded. This means, out of 28 tour operators, 8 tour operators were interested in being CSR certified since the beginning of the TourCert certification. 42,86 % (12 tour operators) got the certification between 2010-

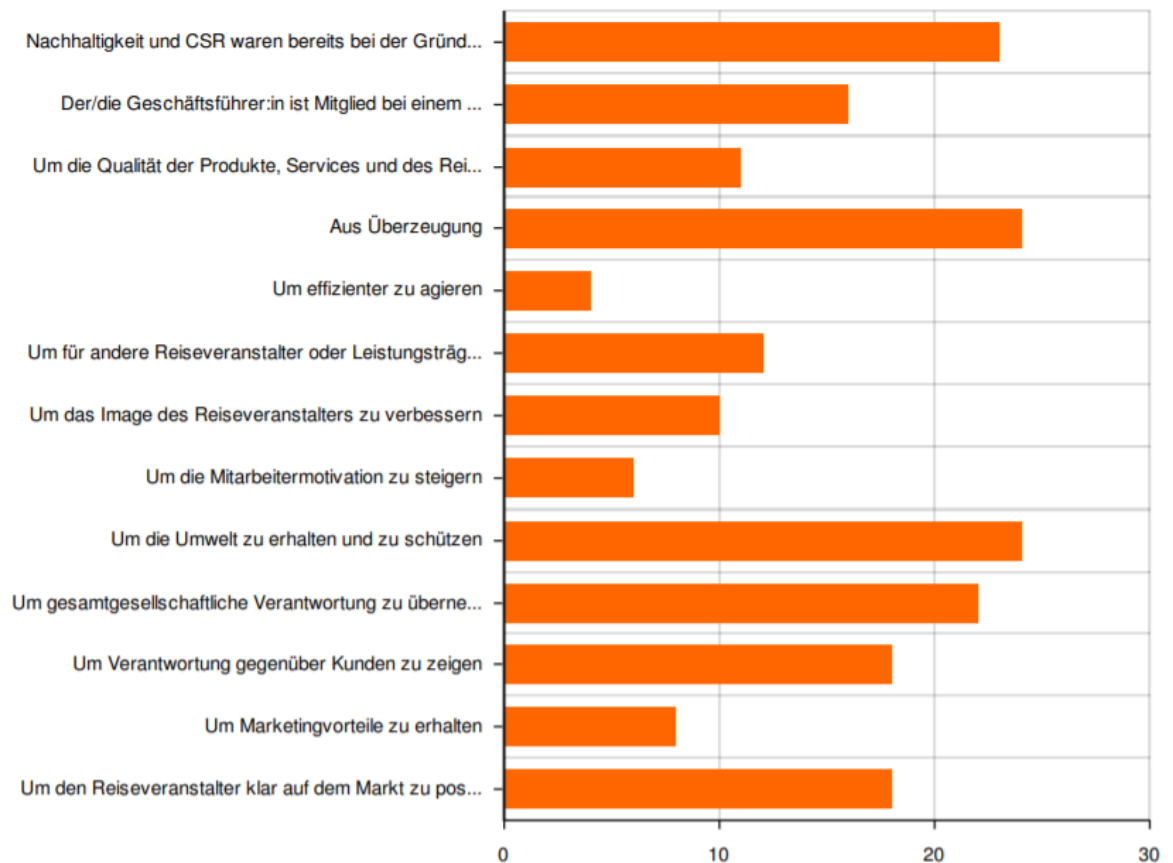
2014, which makes the highest amount in this survey and 8 tour operators decided to go through the CSR certification process in the recent years between 2015 and 2020.

The following question was about the number of employees:

The majority of all participating tour operators have 5 or less employees (71,43 %), which means many of the tour operators who have the TourCert CSR certification are very small enterprises. Around 10,71 %, therefore 3 tour operators, have 6-10 employees and 7,14 % (2 tour operators) have 11-20 employees. Three tour operators (10,71 %) gave the answer, that they have 21 or more employees. As we saw in chapter 2.1.2.2, research found out that small-scale specialized intermediaries, e.g. sustainable tour operators, tend to be more active and more interested in protecting the environment, which might explain why there are so many very small and small tour operators with the TourCert CSR certification (Carey et al., 1997, as cited in Ibarria et al., 2020). Also, SMEs represent the majority of the tourism industry.

The last question of the first category was: “What are the reasons why you introduced and integrated sustainability and CSR?”

Fig. 9 What are the Reasons why you introduced and integrated Sustainability and CSR?



Source: <https://www.umfrageonline.com/s/33193f9>

The first reason “Sustainability and CSR were an important topic already at the establishment of the tour operator” got many votes (23 out of 28 participating tour operators = 82,1 %). Therefore, many tour operators regarded CSR and sustainability as important aspects from the beginning of the foundation of their company. Many tour operators got their TourCert CSR certification already in 2009 when TourCert was founded, as we saw in the first question, which could be a correlation between those two questions.

The second reason “The manager of the tour operator is member of one or more sustainable associations” also got many votes (16 out of 28 participating tour operators = 57,1 %). As explained in chapter 2.1.2.2, some Best Practice Tour Operators, who are TourCert CSR-certified, are member

of the sustainable foundation "Forum anders reisen" and therefore are very involved in sustainable tourism. There is probably a correlation between tour operators who are already certified since 2009, tour operators with managers that are members at sustainable foundations and tour operators where sustainability and CSR were important since the establishment.

11 tour operators clicked "to improve the quality of products, services and the tour operator in general" as a reason on why they introduced/integrated sustainability and CSR.

A high number of tour operators (85,7%) clicked "out of conviction" as a reason, which means that many of the participating tour operators stand behind CSR and sustainability and believe in those values.

The fifth reason, "to operate more efficiently", didn't receive many votes from the tour operators (4 tour operators = 14,3 %), which showcases that operating more efficiently through CSR and sustainability wasn't a big driver for many tour operators.

The next two reasons "to be a role model for other tour operators and providers" (12 tour operators = 42,9 %) and "to improve the image of the tour operator" (10 tour operators = 35,7 %) received a medium amount of votes.

"To increase the motivation of the employees" got one of the least amount of votes, with only 6 tour operators (21,4 %) seeing this as a reason for integrating CSR and sustainability.

In contrary, the next reason "To preserve and protect the environment" got the most votes (24 tour operators = 85,7 %).

The next reason "To show responsibility towards customers" also received a high amount of votes (18 tour operators = 64,3 %), while "to get Marketing advantages" received one of the least amount of votes (8 tour operators = 28,6 %).

The last reason why the participating tour operators integrated and introduced CSR and sustainability in their business practices was: "To precisely position the tour operator on the market" and received 18 votes

(64,3 %). Even though there was an additional text box for adding own answers, none of the participating tour operators added other reasons.

It is safe to say that for many tour operators, CSR and sustainability already played a big role when founding their company, many tour operators integrate CSR and sustainability out of conviction and to preserve and protect the environment, as well as to show responsibility towards their customers. Not many tour operators integrated sustainability and CSR because of Marketing advantages, to work more efficiently or to increase the employee motivation, which showcases that the participating tour operators mainly integrate/incorporate CSR and sustainability to be more responsible and be a good role model and not out of monetary reasons or to mainly improve their business practices.

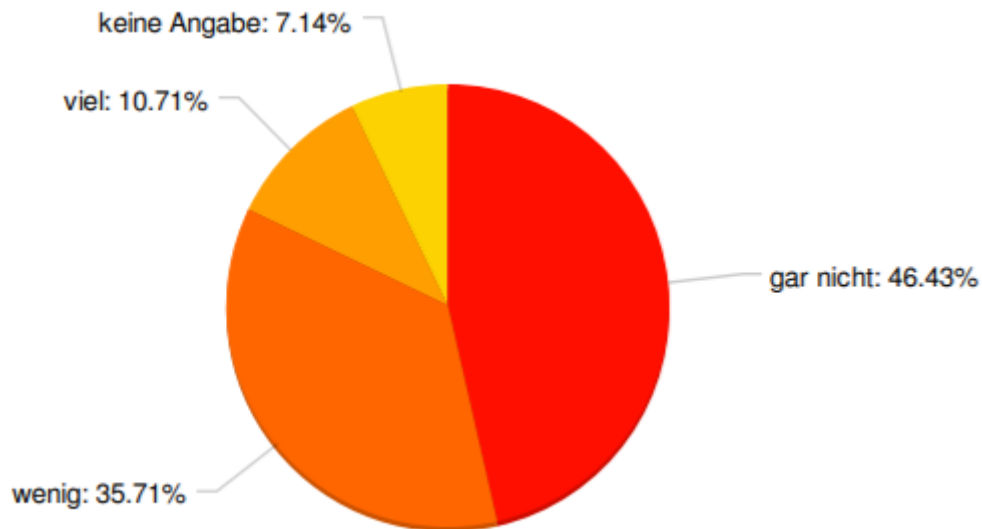
2. Economical changes since being certified

In this category, the tour operators first should tell if the CSR certification has increased their competitiveness:

The tour operators could select “gar nicht” which translates to “not at all”, “wenig” which translates to “little”, “viel” which translates to “much”, “sehr viel” which translates to “very much” and “keine Angabe” which translates to “not specified”, so tour operators who couldn’t or didn’t want to answer the question could skip it. The largest amount of tour operators (53,57 % = 15 tour operators) say that the TourCert CSR certification has increased their competitiveness only a little bit. Almost the same amount of tour operators said it increased their competitiveness a lot (6 tour operators) and that it didn’t increase their competitiveness at all (5 tour operators). One said it increased their competitiveness very much, another one clicked “not specified”. The majority of the tour operators didn’t see their competitiveness increase at all or only a little bit after getting the CSR certification.

The next question researched if the CSR certification enabled an increase of profit for the tour operators:

Fig. 10 The CSR Certification has enabled an Increase of Profit



Source: <https://www.umfrageonline.com/s/33193f9>

As the profit is very important variable for any company, the results are graphically portrayed. Most of the tour operators (46,43 % = 13 tour operators) said that the CSR certification didn't bring them an increase of profit. Almost the same amount (10 tour operators = 35,71 %) saw a little increase of profit as a result of the certification. 3 tour operators (10,71 %) stated that their profit increased a lot with the certification and none of the tour operators clicked "very much". Two tour operators clicked "not specified" and therefore didn't want or could give information in this case. To summarize, for most of the participating tour operators, the certification didn't bring an increase of profit at all, or just a little bit.

For the next question, the tour operators were asked if the CSR certification could improve their relationship with their internal and external stakeholders:

Half of the tour operators (14 tour operators) answered that their relationship to their stakeholders improved through the CSR certification a little bit. 14,29 % (4 tour operators) said that the CSR certification didn't help them at all with increasing the relationship with their stakeholders. In contrary, many tour

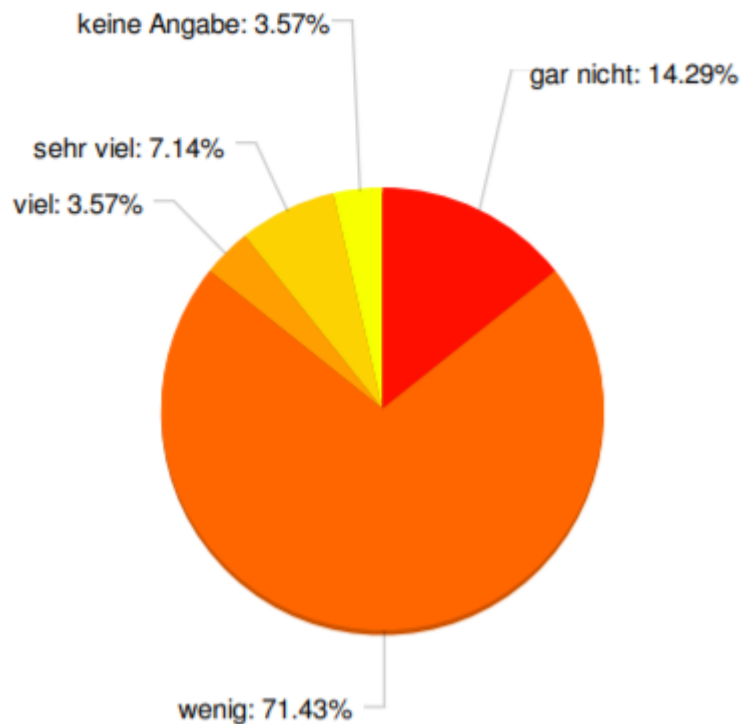
operators said that the certification helped them with improving the relationship to their stakeholders a lot (17, 86 % = 5 tour operators) and 4 tour operators (14,3 %) even stated, that the certification helped them with improving the relationship with their stakeholders very much. This question portrays that improving the relationship with stakeholders through the CSR certification can either work not at all, a little bit or even very well and most definitely depends on the efforts of the tour operator on improving the relationship, how closely they work with their internal and external stakeholders and how much they involve their stakeholders into their corporate decisions.

The following question deals with the question if the CSR certification has strengthened the cooperation with service providers:

The majority of tour operators said that the cooperation with their service providers has strengthened through the CSR certification only a little bit (40,74 % = 11 tour operators). But almost the same amount of tour operators (33,33 % = 9 tour operators) said that the cooperation strengthened a lot. For 5 tour operators (18,52 %), the CSR certification didn't help with strengthening their cooperation with service providers, one tour operator said it even strengthened very much (3,70 %). To make an interpretation, strengthening the relationship with service providers with the help or through the CSR certification most likely also depends on the efforts the individual tour operator makes on what measures he undertakes to strengthen the relationship, which is portrayed in the diverse answers of the tour operators.

In the next question, the tour operators were asked to tell if the CSR certification helped with acquiring new customers:

Fig. 11 The CSR Certification made it possible to acquire new Customers



Source: <https://www.umfrageonline.com/s/33193f9>

Implementing CSR and sustainability is often connected with the hope of branching out into another market and acquiring new customers. The evaluation of this question is very distinct and therefore portrayed graphically, as the large majority of participating tour operators (71,43 & = 20 tour operators) said that the CSR certification helped with acquiring new customers only a little bit. As many tour operators stated, that one of their main reasons why they implemented and integrated sustainability and CSR into their business concept, was to show responsibility towards customers (see question 3), the outcome that the CSR certification only helped a little bit with getting new customers might have been a bit disappointing for some tour operators, especially for the ones where the certification didn't help at all with acquiring new customers (14,29 % = 4 tour operators). But for some tour operators, the CSR certification helped with acquiring new customers a lot (3,6 % = 1 tour operators) or even very much (7,14 % = 2 tour operators).

Maybe the tour operators who gained new customers since having the CSR certification invested more in Marketing and advertising their sustainable tourism offers than the others who didn't acquire many new customers.

The last question in this category is about if the customers satisfaction increased since the CSR-certified:

The answers to this question were very diverse, but the majority of tour operators state that the customer satisfaction only increased a little bit (39,29 % = 11 tour operators) or not at all (21,43 % = 11 tour operators). In contrary, 6 tour operators (21,43 %) noticed that the customer satisfaction increased a lot since they are CSR-certified. Only 1 tour operator (3,57 %) states that the customer satisfaction increased very much. 4 tour operators (14,29 %) clicked "not specified" and therefore didn't want to or could answer this question. The sustainability report of 2017 from one of the Best Practice Tour Operators "avenTOURa GmbH" states that they regularly execute customer satisfaction surveys. Maybe the 4 tour operators who clicked "not specified" didn't do a customer satisfaction survey (yet). The reasons for the diverse answers depend on the individual tour operator, some tour operators maybe have a strong bond with their customers or do much to improve their relationship and the satisfaction of their customers, while others concentrate more on improving other aspects since being CSR-certified.

3. Ecological changes since being certified

The first question is about if the material costs could be reduced since being CSR-certified:

The answers were very diverse here, most of the tour operators clicked on "very much" (32,14 % = 9 tour operators), which means that for 9 tour operators, the materials costs have been reduced a lot since being CSR-certified. But if you add the tour operators who said the material costs have been reduced a little bit (25 % = 7 tour operators) and not at all (28,57 % = 8 tour operators) together, it's clear, that for the majority of participating tour operators, material costs could be reduced through integrating sustainable measures only a little bit or not at all. For 3 tour operators (10,71 %), the

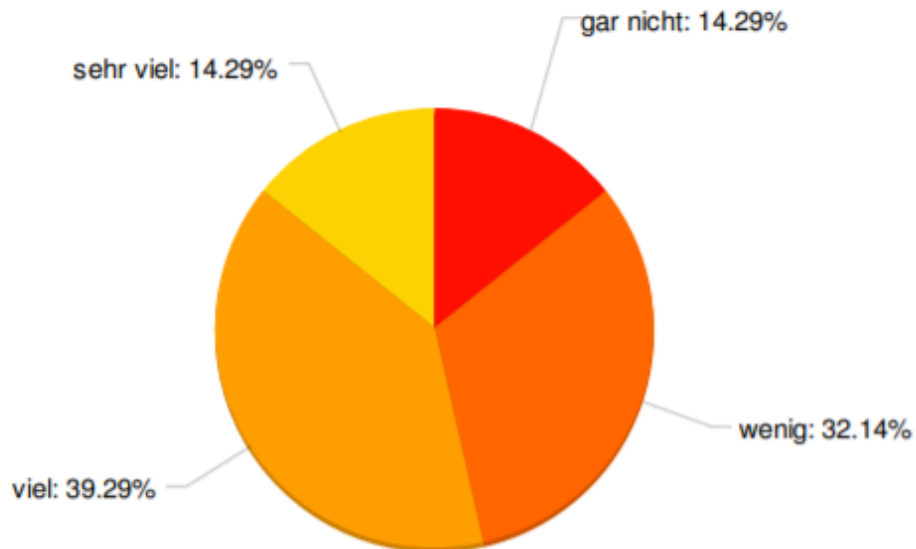
CSR certification brought a significant amount of reduced material costs. Most likely the tour operators who state that their material costs have been reduced, implemented more operational measures for reducing resources and materials (e.g. paper) by using recycled materials or switching to digital formats etc. than the others.

The following question was about how the CSR certification influenced a reduction of energy costs:

In comparison to the material costs, it was harder for tour operators to reduce their energy costs than their material costs. Many tour operators state that they couldn't reduce their energy costs at all (21,43 % = 6 tour operators) or only a little bit (42,86 % = 12 tour operators). While 32 % of the tour operators said they could reduce their material costs a lot since the CSR certification, only 25 % said the same for energy costs (7 tour operators). A reason for that could be that reducing material costs is easier and can be implemented faster than reducing energy costs. Reducing material costs by switching to reusable/recycled products or exchanging printed catalogues for digital versions (emails, newsletter etc.) are measurements that are relatively easy to apply. Reducing energy/resource costs is connected to a higher effort, since e.g. changing to a good building insulation with stop-systems for the toilet flush, energy-saving lamps etc. means more planning and work.

The following questions was focused on if since the CSR certification, the CO₂ -emission could be reduced:

Fig. 12 Since the CSR Certification, the CO₂ -emissions could be reduced



Source: <https://www.umfrageonline.com/s/33193f9>)

For many tour operators who want to act more sustainable, one of their main goals is to reduce their CO₂ -emissions. One of the Best Practice Tour Operators avenTOURa GmbH retroactively compensated for all CO₂ emissions that have been caused by the company during their 25 years of existence in 2019, which made avenTOURa's previous business 100 % climate neutral (avenTOURa GmbH, 2021). As it can be seen in the graph, many tour operators who participated in the online survey (39,29 % = 11 tour operators) could reduce their CO₂ -emissions since being CSR-certified with the help of sustainable measures a lot. Also almost the same amount of tour operators, 32,14 % (9 tour operators), could reduce the emissions a bit. That means the CO₂ -emissions could be reduced a bit or much by 71,43 % if both variables are added together. 4 tour operators (14,29 %) even stated that they could reduce their CO₂ -emissions a lot since being certified, which portrays that the vast majority of tour operators could reduce their CO₂ -emissions by some amount, either smaller or bigger. Only 4 tour operators (14,29 %) stated they couldn't reduce their CO₂ -emissions. In comparison

with the material costs and energy costs, the CO₂ -emissions could be reduced the most since being CSR-certified for the participating tour operators.

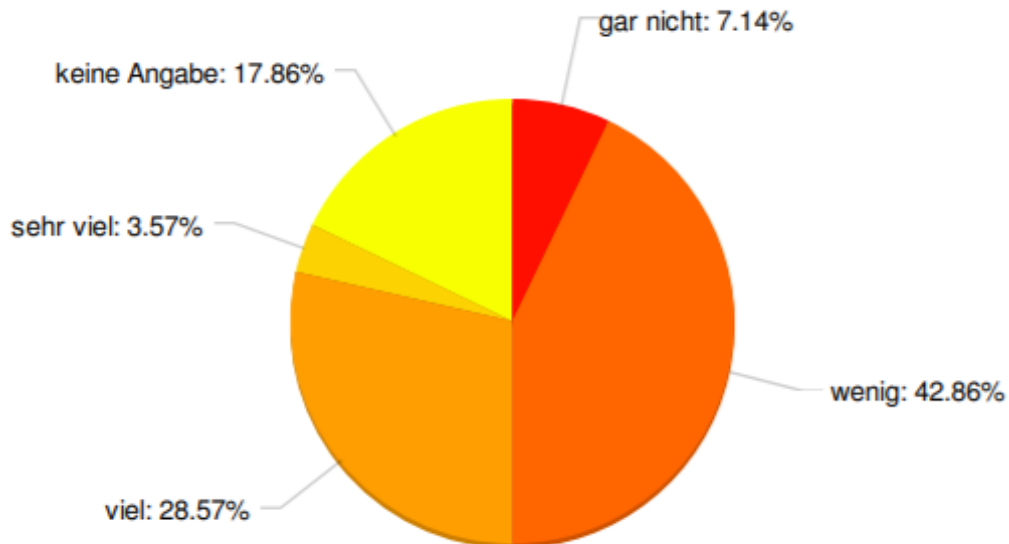
The last question in this category was focused on finding out if since the CSR-Certification, the impact on the environmental protection of the service providers on site (e.g. transfer, accommodation or tour guides in target destinations) has been increased:

The majority of tour operators (55,56 % = 15 tour operators) clicked “a little bit”, which means most tour operators state that the impact on the environmental protection of the service providers on site has been increased only a bit. The same amount of tour operators (14,81 % = 4 tour operators) clicked “not at all”, “much” and “very much”. The tour operators who actually could increase the impact on the environmental protection of their service providers on site since the CSR certification probably put much work into offering their service providers educational trainings on sustainability and environmental protection, in order for them to have more impact.

4. Social changes since being certified

The first question was about the employee satisfaction:

Fig. 13 Since the CSR Certification, the Employee Satisfaction could be increased



Source: <https://www.umfrageonline.com/s/33193f9>)

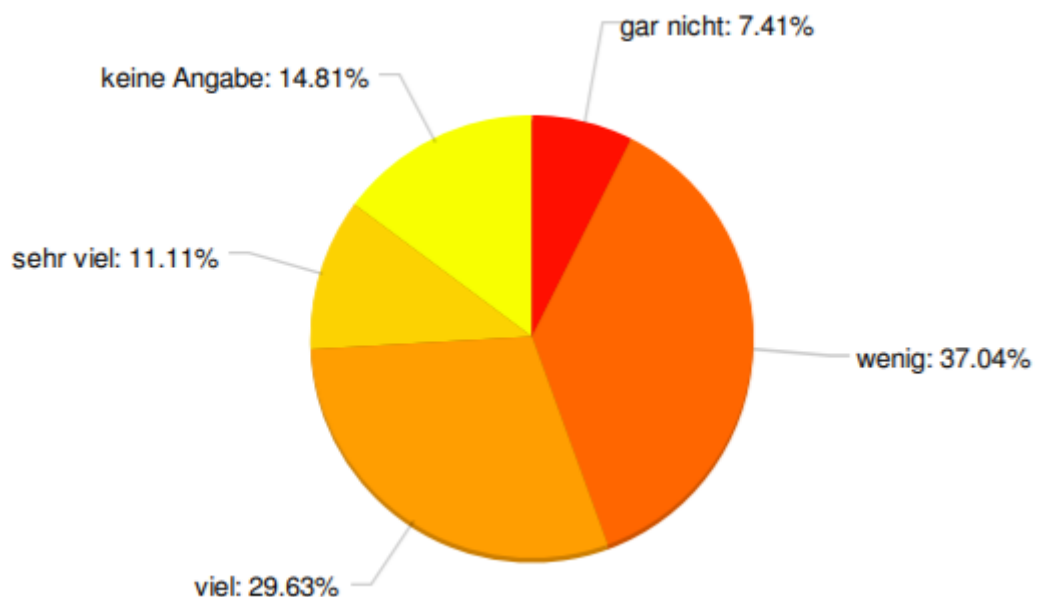
As the employee satisfaction plays an important role for the success of companies, this question is also portrayed graphically. Most of the tour operators answered that the employee satisfaction could only be increased a little bit since the CSR certification (42,86 % = 12 tour operators). But almost as many tour operators said the employee satisfaction could be increased a lot (28,57 % = 8 tour operators). As it can be seen on the graph, the majority of all participating tour operators could increase the employee satisfaction either a bit or much, which is a good result. Since in question 3, increasing the employee satisfaction was one of the least popular reasons on why the tour operators introduced/integrated CSR and sustainability into their business concept, still a significant amount of employees are more satisfied since the CSR certification. Sustainability reports, which are mandatory for receiving the TourCert CSR certification, often require a employee satisfaction survey and operational measures on how the employee satisfaction can be increased.

The next question was about the increase of employee development through the CSR certification:

For 57,14 % (16 tour operators) it has been possible to increase the employee development in the areas of CSR and sustainability only a bit since. 17,86 % (5 tour operators) could offer their employees many development possibilities since being certified and 3,57 % (1 tour operator) even could offer a lot of development possibilities since being certified. The graph shows that most tour operators could increase the employee development in some quantity and offer their employees e.g. further training courses or seminars in the area of CSR/sustainability since being CSR certified. Only 10,71 % (3 tour operators) couldn't increase it (yet). Some tour operators (10,71 % = 3 tour operators) didn't want to or couldn't answer this question. As there are many tour operators who received their TourCert CSR certification in the recent years, maybe some of them couldn't create or find employee development opportunities yet and focused on other aspects more.

The last question in this category is about the image of the tour operator:

Fig. 14 Since the CSR Certification, the Image could be improved



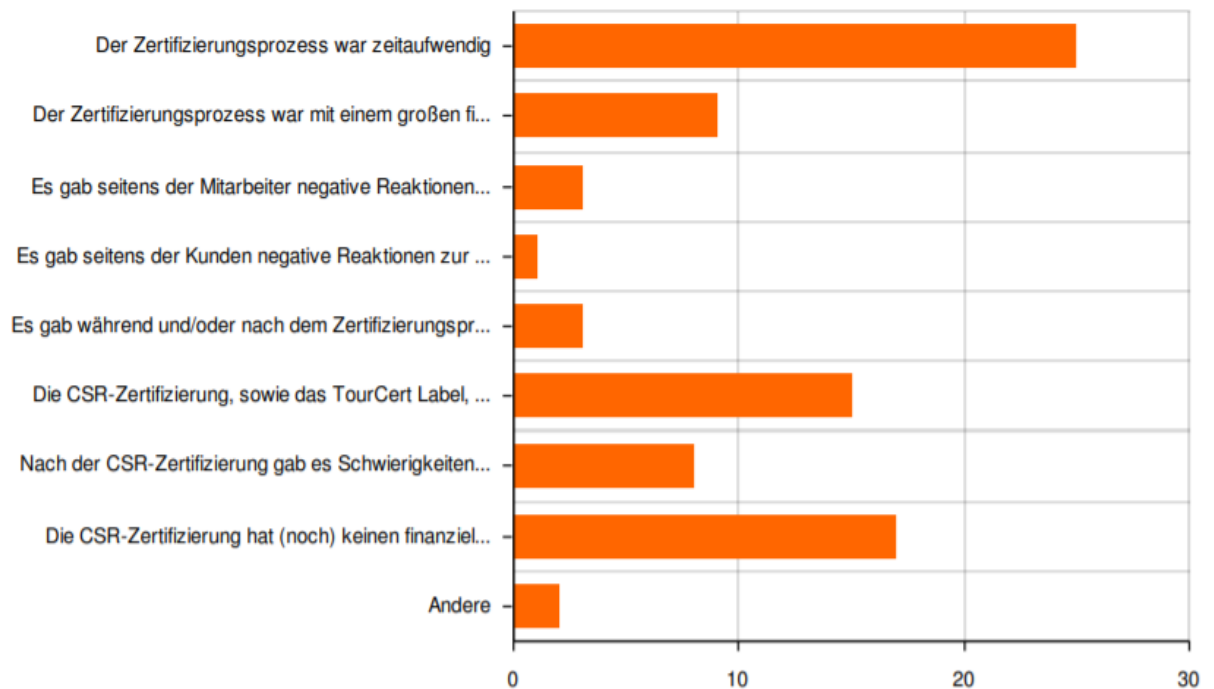
Source: <https://www.umfrageonline.com/s/33193f9>

This question received one of the highest “not specified” (keine Angabe in German) votes (14,8 % = 4 tour operators) of all questions, which means those tour operators couldn't or didn't want to answer this question. Maybe they didn't deal with their image and how they are portrayed yet or didn't know how to determine their image. Most tour operators (37,04 % = 10 tour operators) found that their image could be improved through the CSR certification a little bit. Almost the same amount of tour operators (29,63 % = 8 tour operators) noticed that their image improved a lot through the CSR certification. Only 7,41 % (2 tour operators) didn't think their image improved since being certified. Those who said their image improved much or even very much might have put a lot of effort in making it public that they implement sustainability, while the ones who didn't see their image improve maybe had customers who didn't understand their sustainable orientation or didn't like it.

5. Challenges since being certified

In the last category of the online survey, all participating tour operators were asked to tell the challenges they faced during or after the CSR certification process:

Fig. 15 Which Challenges did you face during or after the CSR Certification Process?



Source: <https://www.umfrageonline.com/s/33193f9>)

This was a multiple-choice question with an additional text box for own answers. As it can be seen in the first answer, many tour operators (89,3 % = 25 tour operators) said that one big challenge was that the certification process was time consuming. As explained in chapter 2.3.2.1, the TourCert certification process takes around six months, which many tour operators, that participated in this online survey, found time consuming, as they also had to operate their business during this time.

The second most clicked answer (60,7 % = 17 tour operators) is that the CSR certification didn't bring financial investment return flow (answer 8), which goes hand in hand with the fourth most clicked answer (32,1 % = 9 tour operators) that the certification process was associated with a large

financial outlay (answer 2). It shows that two big challenges during and after the CSR certification process were that it was very time consuming and cost intensive.

The third most clicked answer (53,6 % = 15 tour operators) was that the CSR certification, as well as the TourCert label, is inscrutable for customers (answer 6). Many tour operators probably received feedback from their customers that they don't entirely understand what the certification and the TourCert label means in general and what it means for them when they want to book a trip.

26,8 % (8 tour operators) experienced difficulties with joining in all stakeholders on the sustainability goals after the CSR certification, as it can be seen in answer 7. Maybe those tour operators didn't involve their stakeholders into the sustainability concept from the beginning and found it difficult to join them in later or maybe some stakeholders of tour operators didn't want to join in on the sustainability goals or simply didn't understand the operational measures it took.

A challenge 10,7 % (3 tour operators) had to deal with were allegations of greenwashing during or after the certification process, as it shows in answer 5. Greenwashing allegations often occur when customers, society or other parties don't believe tour operators implement sustainability out of the reason of taking responsibility, but pretend they do only to receive e.g. monetary advantages.

Not many tour operators faced the challenge that either employees negatively reacted towards the CSR certification (10,7 % = 3 tour operators) or that customers negatively reacted towards the CSR certification (3,6 % = 1 tour operator), as the answers 3 and 4 show.

Additionally, there were two answers in the optional text box: Another challenge one tour operator had to deal with during or after the certification process is the missing data base. It was mentioned that Corona slowed down the implementation of improvement measurements immensely.

4. Conclusion

4.1 Critical Reflection

As there are many different definitions of Corporate Social Responsibility and the term is not defined uniformly, it can be seen as a point of criticism that it is difficult to portray a distinct understanding of Corporate Social Responsibility. Furthermore, it can be criticized that the sustainability concept is only targeted towards tour operators and not also other tourism players, such as intermediaries or travel agencies. As tour operators are key players in the tourism industry, focusing on tour operators in this Master's Thesis was the choice being made.

Another point for the critical reflection is that German tour operators who are certified with the TourCert CSR certification were chosen for the online survey of the empirical part of this Master's Thesis. As the author of the Master's Thesis is German and the chosen tour operators operate mainly in German, the online survey was executed in German as well. The results were later translated into English to match the language the Master's Thesis is written in. For an easier and clearer implementation of the online survey, English-speaking tour operators or the execution of the online survey in English would have made sense as well.

Furthermore, tour operators with other CSR certifications could have been included as well to receive a bigger sample size and therefore a more representative outcome of the online survey. Qualitative research in form of executing expert interviews with CSR certified tour operators would have been another fitting option as well.

4.2 Summary

In summary, it can be said that the integration of sustainability and corporate social responsibility in the form of a sustainability concept is a worthy approach for tour operators to act more sustainably. According to Carroll, companies decide to integrate CSR either for emotional, institutional or

instrumental motives, and according to Schneider's maturity model, there are also different levels of implementation from CSR 0.0 to CSR 3.0 that include different amounts of corporate responsibility. Based on the triple bottom line framework, which combines economic, ecological and social aspects, this Master's Thesis suggests strategic goals that can help to integrate sustainability into the business model of tour operators. Furthermore, appropriate operational measures are presented, through which tour operators and their stakeholders can implement the strategic, sustainable goals. The recommended actions of ISO 26000 can also help with the implementation and last but not least the recommendations of the GRI when it comes to creating a sustainability report at the end of the certification process. Implementing sustainability is not only in the interest of customers and society, which are increasingly demanding that companies take responsibility for the environment and society, but can also give the company advantages such as more satisfied customers, stronger cooperation with service providers, better relationships with internal/external stakeholders, as well as a reduction in material/energy costs and CO₂ emissions.

This was also proven by the online survey in which CSR-certified tour operators were asked about operational opportunities and challenges of the TourCert CSR certification. Nevertheless, it must also be mentioned that very small tour operators and SMEs often do not have enough understanding and skills in community management, the appropriate knowledge of the destination, as well as the budget to invest in long-term planning, which CSR strategies require (Dodds and Joppe, 2005, as cited in Manente et al., 2014). CSR certifications, which are often used to make the business concept more sustainable, can be very costly and time-consuming, customers often do not understand sustainable certifications/labels and return on investment is often a long time coming, which the results of the online survey also showed.

4.3 New Lines of Research

Sustainability has become a trend in the recent years and society is trying to integrate it more and more into everyday life, either through recycling, second-hand shopping, vegetarian/vegan nutrition, avoiding plastic or

exchanging long-distance travel for trips to surrounding countries. In order for tourism to have a promising future, tourism players must react and act. Tourism is a major contributor to climate change and it should be in the interests of all tourism companies, such as tour operators and their stakeholders, to make it as sustainable as possible. Therefore, I propose paths for future research activities to be undertaken:

First, I suggest that future research could explore the relationship between Corporate Social Responsibility, employee satisfaction and corporate success more in depth. The success of the implementation of Corporate Social Responsibility and sustainability within companies, such as tour operators, depends a lot on how well the employees perceive the sustainable changes, how well they adapt to them and how much they can identify with those aspects. Therefore, it might be interesting to explore if companies are more successful and employees are feeling more satisfied, when the employees are free to make suggestions for the CSR process based on their personal values more.

I also suggest to explore the relationship between the company's size factor and the successful implementation of Corporate Social Responsibility more in depth. SMEs, who make the majority of the tourism sector, often find it difficult to organise their business in an ecologically and socially responsible manner and are dependent on the dynamics of the tourism sector, while large tourism companies often have their own sustainability department and find it easier to implement CSR (Russo and Tencati, 2009, as cited in Ibarria et al., 2020). Therefore, it might be of interest to explore if very small tourism enterprises and SMEs can integrate sustainability and CSR more easily when they form tourism clusters or partnerships with other SMEs to share expertise and costs for e.g. sustainability certifications.

Another suggestion would be to research the relationship of the type of sustainability certification and company success. As there are plenty different CSR/sustainability certification providers and this Master's Thesis mainly concentrates on the TourCert CSR certification, it would be interesting to research, if different certifications lead to different outcomes in terms of company success, profit, return on investment etc.

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Chancen und Herausforderungen der Integration von Nachhaltigkeit und der TourCert CSR-Zertifizierung

Begrüßungstext

Sehr geehrte Damen und Herren,

Ich freue mich sehr über Ihre Teilnahme an meiner Umfrage.

Vielen herzlichen Dank!

Viele Grüße,

Janna-Marie Laukenmann

Fragen zur Integration von Nachhaltigkeit und der CSR-Zertifizierung

Wann haben Sie die TourCert CSR-Zertifizierung erhalten?

- 2009 (seit Beginn)
- 2010 - 2014
- 2015 - 2020

Wie viele Mitarbeiter sind bei Ihrem Reiseveranstalter angestellt?

- ≤ 5
- 6 - 10
- 11 - 20
- ≥ 21

Aus welchem Grund wurde bei Ihrem Reiseveranstalter Nachhaltigkeit und CSR eingeführt?

Mehrfachauswahl und eigene Antworten möglich

- Nachhaltigkeit und CSR waren bereits bei der Gründung des Reiseveranstalters ein wichtiges Thema
- Der/die Geschäftsführer:in ist Mitglied bei einem oder mehreren nachhaltigen Vereinen
- Um die Qualität der Produkte, Services und des Reiseveranstalters generell aufzubessern
- Aus Überzeugung
- Um effizienter zu agieren
- Um für andere Reiseveranstalter oder Leistungsträger ein Vorbild zu sein
- Um das Image des Reiseveranstalters zu verbessern
- Um die Mitarbeitermotivation zu steigern
- Um die Umwelt zu erhalten und zu schützen
- Um gesamtgesellschaftliche Verantwortung zu übernehmen
- Um Verantwortung gegenüber Kunden zu zeigen
- Um Marketingvorteile zu erhalten
- Um den Reiseveranstalter klar auf dem Markt zu positionieren
- Andere Gründe

Welche ökonomischen Veränderungen haben Sie, seitdem Sie CSR-zertifiziert sind, feststellen können?

Durch die CSR-Zertifizierung ist die Wettbewerbsfähigkeit gestiegen

- gar nicht
- wenig
- viel
- sehr viel
- keine Angabe

Durch die CSR-Zertifizierung konnte eine Gewinnsteigerung erzielt werden

- gar nicht
- wenig
- viel
- sehr viel
- keine Angabe

Durch die CSR-Zertifizierung konnte die Beziehung zu internen und externen Stakeholdern verbessert werden

- gar nicht
- wenig
- viel
- sehr viel
- keine Angabe

Die CSR-Zertifizierung hat die Zusammenarbeit mit Leistungsträgern gestärkt

- gar nicht
- wenig
- viel
- sehr viel
- keine Angabe

Durch die CSR-Zertifizierung konnten neue Kunden dazu gewonnen werden

- gar nicht
- wenig
- viel
- sehr viel
- keine Angabe

Seit der CSR-Zertifizierung ist die Kundenzufriedenheit gestiegen

- gar nicht
- wenig
- viel
- sehr viel
- keine Angabe

Welche ökologischen Veränderungen haben Sie, seitdem Sie CSR-zertifiziert sind, feststellen können?

Seit der CSR-Zertifizierung konnten Materialkosten reduziert werden

- gar nicht
- wenig
- viel
- sehr viel
- keine Angabe

Seit der CSR-Zertifizierung konnten Energiekosten reduziert werden

- gar nicht
- wenig
- viel
- sehr viel
- keine Angabe

Seit der CSR-Zertifizierung konnten CO₂-Emissionen reduziert werden

- gar nicht
- wenig
- viel
- sehr viel
- keine Angabe

Seit der CSR-Zertifizierung konnte der Einfluss der Leistungsträger auf den Umweltschutz vor Ort (z.B. Transfer, Unterkünfte oder Reiseleiter in Zieldestinationen) erhöht werden

- gar nicht
- wenig
- viel
- sehr viel
- keine Angabe

Welche sozialen Veränderungen haben Sie, seitdem Sie CSR-zertifiziert sind, feststellen können?

Seit der CSR-Zertifizierung konnte die Mitarbeiterzufriedenheit gesteigert werden

- gar nicht
- wenig
- viel
- sehr viel
- keine Angabe

Seit der CSR-Zertifizierung konnte die Mitarbeiterförderung gesteigert werden (z.B. durch Weiterbildungsangebote, Seminare und Schulungen im Nachhaltigkeits- und CSR-Bereich)

- gar nicht
- wenig
- viel
- sehr viel
- keine Angabe

Durch die CSR-Zertifizierung konnte das Image verbessert werden

- gar nicht
- wenig
- viel
- sehr viel
- keine Angabe

Welchen Herausforderungen sind Sie als Reiseveranstalter begegnet, seitdem Sie die CSR-Zertifizierung haben?

Welchen Herausforderungen sind Sie während und nach dem CSR-Zertifizierungsprozess begegnet?

Mehrfachauswahl und eigene Antworten möglich

- Der Zertifizierungsprozess war zeitaufwendig
- Der Zertifizierungsprozess war mit einem großen finanziellen Aufwand verbunden
- Es gab seitens der Mitarbeiter negative Reaktionen zur CSR-Zertifizierung
- Es gab seitens der Kunden negative Reaktionen zur CSR-Zertifizierung
- Es gab während und/oder nach dem Zertifizierungsprozess Greenwashing-Vorwürfe
- Die CSR-Zertifizierung, sowie das TourCert Label, ist für die Kunden undurchschaubar/schwer verständlich
- Nach der CSR-Zertifizierung gab es Schwierigkeiten, alle Stakeholder auf die nachhaltigen Ziele einzustimmen
- Die CSR-Zertifizierung hat (noch) keinen finanziellen Investitionsrückfluss gebracht
- Andere Gründe

Die Umfrage ist beendet. Vielen Dank für die Teilnahme.

Das Fenster kann nun geschlossen werden.

Chancen und Herausforderungen der Integration von Nachhaltigkeit und der TourCert CSR-Zertifizierung

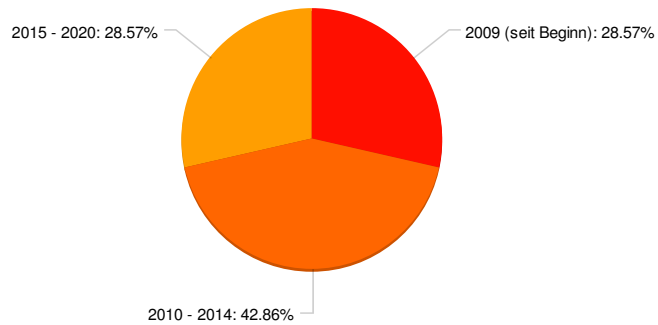
1. Wann haben Sie die TourCert CSR-Zertifizierung erhalten?

Anzahl Teilnehmer: 28

8 (28.6%): 2009 (seit Beginn)

12 (42.9%): 2010 - 2014

8 (28.6%): 2015 - 2020



2. Wie viele Mitarbeiter sind bei Ihrem Reiseveranstalter angestellt?

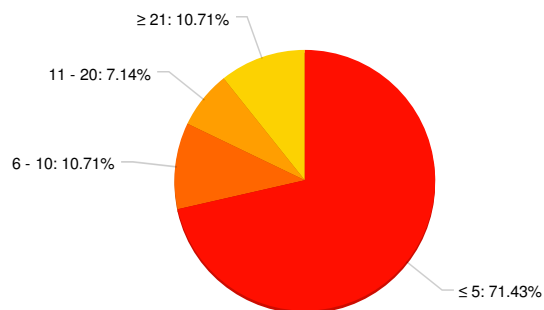
Anzahl Teilnehmer: 28

20 (71.4%): ≤ 5

3 (10.7%): 6 - 10

2 (7.1%): 11 - 20

3 (10.7%): ≥ 21

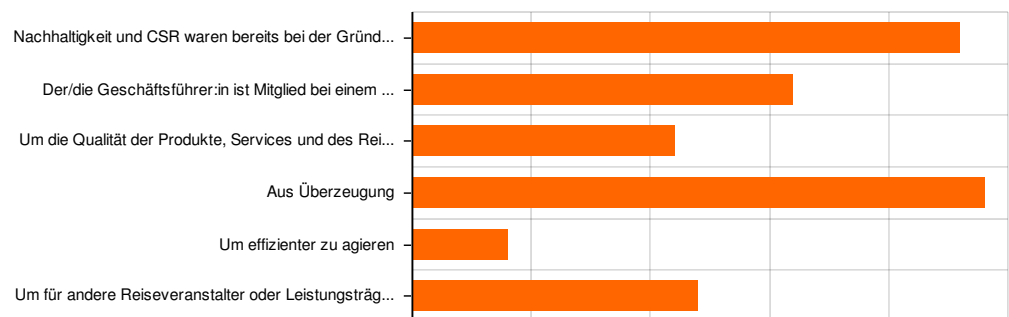


3. Aus welchem Grund wurde bei Ihrem Reiseveranstalter Nachhaltigkeit und CSR eingeführt?

Anzahl Teilnehmer: 28

23 (82.1%): Nachhaltigkeit und CSR waren bereits bei der Gründung des Reiseveranstalters ein wichtiges Thema

16 (57.1%): Der/die



Geschäftsführer:in ist Mitglied bei einem oder mehreren nachhaltigen Vereinen

11 (39.3%): Um die Qualität der Produkte, Services und des Reiseveranstalters generell aufzubessern

24 (85.7%): Aus Überzeugung

4 (14.3%): Um effizienter zu agieren

12 (42.9%): Um für andere Reiseveranstalter oder Leistungsträger ein Vorbild zu sein

10 (35.7%): Um das Image des Reiseveranstalters zu verbessern

6 (21.4%): Um die Mitarbeitermotivation zu steigern

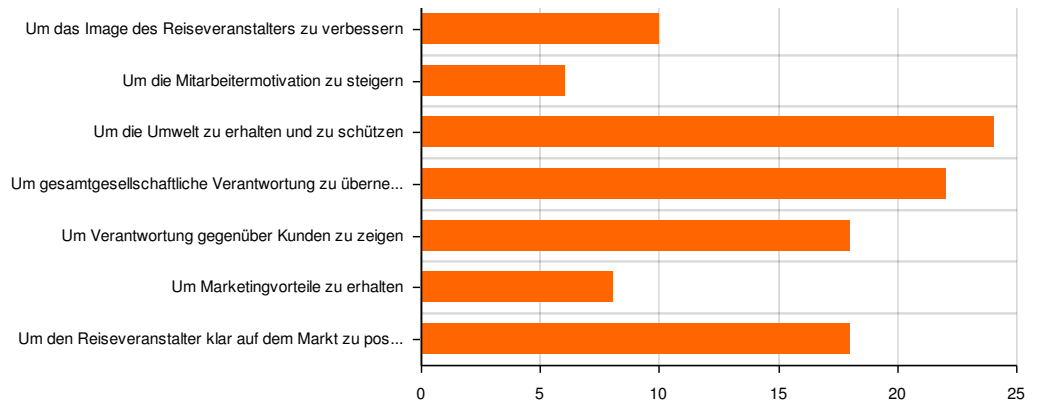
24 (85.7%): Um die Umwelt zu erhalten und zu schützen

22 (78.6%): Um gesamtgesellschaftliche Verantwortung zu übernehmen

18 (64.3%): Um Verantwortung gegenüber Kunden zu zeigen

8 (28.6%): Um Marketingvorteile zu erhalten

18 (64.3%): Um den Reiseveranstalter klar auf dem Markt zu positionieren



4. Durch die CSR-Zertifizierung ist die Wettbewerbsfähigkeit gestiegen

Anzahl Teilnehmer: 28

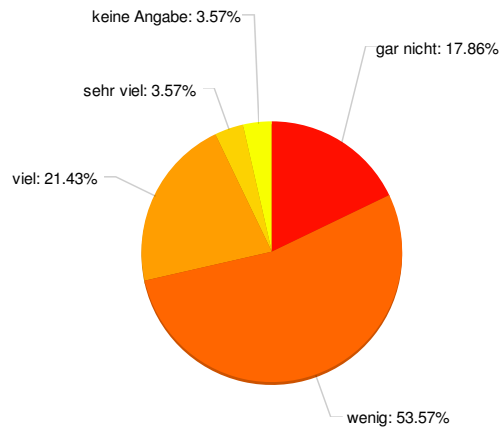
5 (17.9%): gar nicht

15 (53.6%): wenig

6 (21.4%): viel

1 (3.6%): sehr viel

1 (3.6%): keine Angabe



5. Durch die CSR-Zertifizierung konnte eine Gewinnsteigerung erzielt werden

Anzahl Teilnehmer: 28

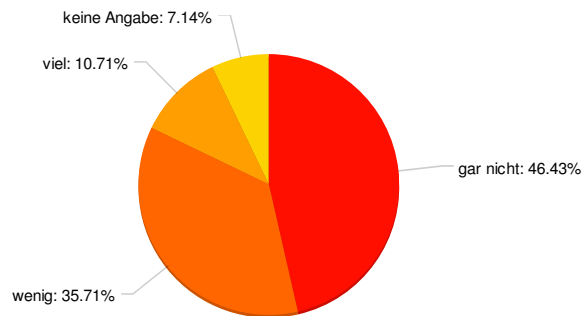
13 (46.4%): gar nicht

10 (35.7%): wenig

3 (10.7%): viel

- (0.0%): sehr viel

2 (7.1%): keine Angabe



6. Durch die CSR-Zertifizierung konnte die Beziehung zu internen und externen Stakeholdern verbessert werden

Anzahl Teilnehmer: 28

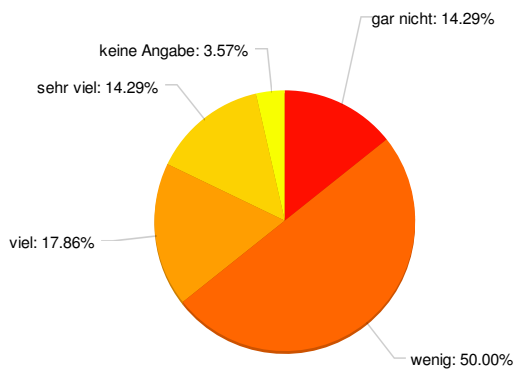
4 (14.3%): gar nicht

14 (50.0%): wenig

5 (17.9%): viel

4 (14.3%): sehr viel

1 (3.6%): keine Angabe



7. Die CSR-Zertifizierung hat die Zusammenarbeit mit Leistungsträgern gestärkt

Anzahl Teilnehmer: 27

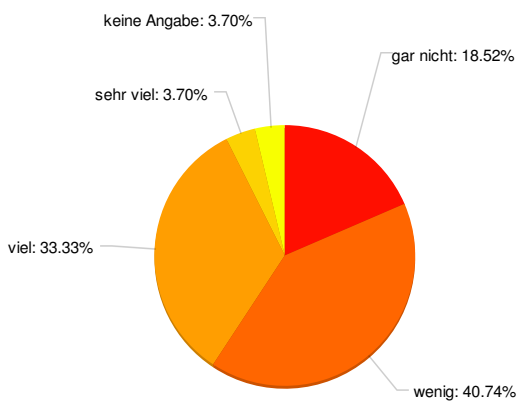
5 (18.5%): gar nicht

11 (40.7%): wenig

9 (33.3%): viel

1 (3.7%): sehr viel

1 (3.7%): keine Angabe



8. Durch die CSR-Zertifizierung konnten neue Kunden dazu gewonnen werden

Anzahl Teilnehmer: 28

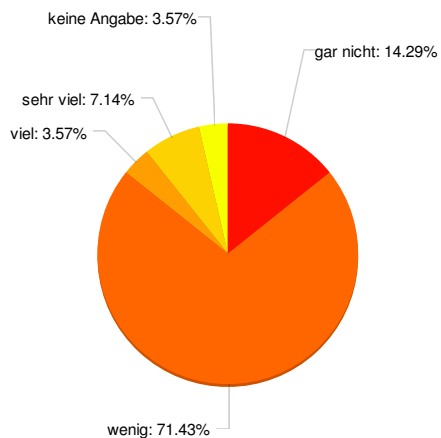
4 (14.3%): gar nicht

20 (71.4%): wenig

1 (3.6%): viel

2 (7.1%): sehr viel

1 (3.6%): keine Angabe



9. Seit der CSR-Zertifizierung ist die Kundenzufriedenheit gestiegen

Anzahl Teilnehmer: 28

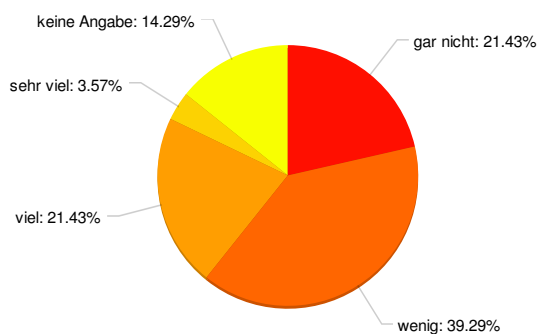
6 (21.4%): gar nicht

11 (39.3%): wenig

6 (21.4%): viel

1 (3.6%): sehr viel

4 (14.3%): keine Angabe



10. Seit der CSR-Zertifizierung konnten Materialkosten reduziert werden

Anzahl Teilnehmer: 28

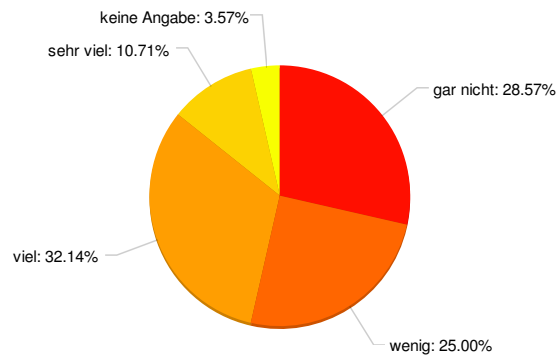
8 (28.6%): gar nicht

7 (25.0%): wenig

9 (32.1%): viel

3 (10.7%): sehr viel

1 (3.6%): keine Angabe



11. Seit der CSR-Zertifizierung konnten Energiekosten reduziert werden

Anzahl Teilnehmer: 28

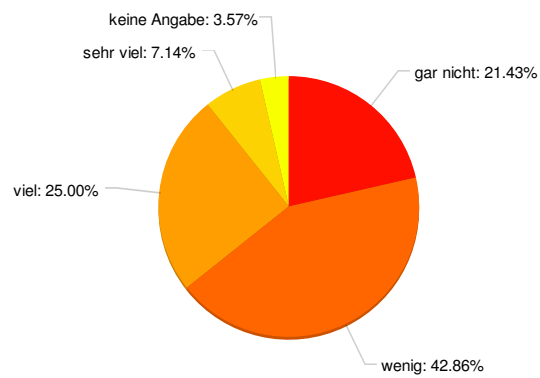
6 (21.4%): gar nicht

12 (42.9%): wenig

7 (25.0%): viel

2 (7.1%): sehr viel

1 (3.6%): keine Angabe



12. Seit der CSR-Zertifizierung konnten CO₂-Emissionen reduziert werden

Anzahl Teilnehmer: 28

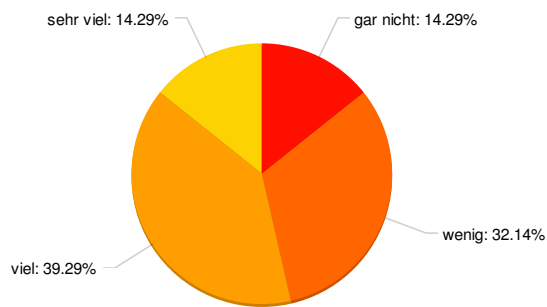
4 (14.3%): gar nicht

9 (32.1%): wenig

11 (39.3%): viel

4 (14.3%): sehr viel

- (0.0%): keine Angabe



13. Seit der CSR-Zertifizierung konnte der Einfluss der Leistungsträger auf den Umweltschutz vor Ort (z.B. Transfer, Unterkünfte oder Reiseleiter in Zieldestinationen) erhöht werden

Anzahl Teilnehmer: 27

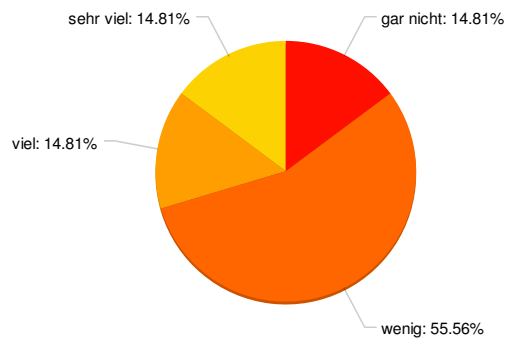
4 (14.8%): gar nicht

15 (55.6%): wenig

4 (14.8%): viel

4 (14.8%): sehr viel

- (0.0%): keine Angabe



14. Seit der CSR-Zertifizierung konnte die Mitarbeiterzufriedenheit gesteigert werden

Anzahl Teilnehmer: 28

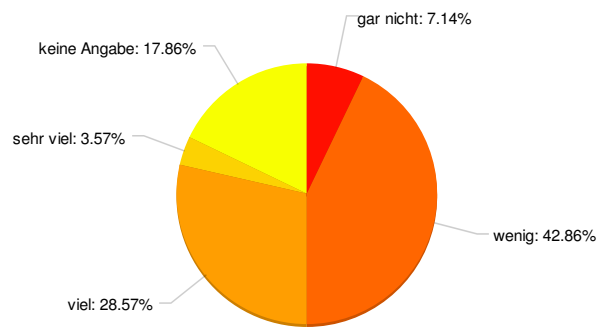
2 (7.1%): gar nicht

12 (42.9%): wenig

8 (28.6%): viel

1 (3.6%): sehr viel

5 (17.9%): keine Angabe



15. Seit der CSR-Zertifizierung konnte die Mitarbeiterförderung gesteigert werden (z.B. durch Weiterbildungsangebote, Seminare und Schulungen im Nachhaltigkeits- und CSR-Bereich)

Anzahl Teilnehmer: 28

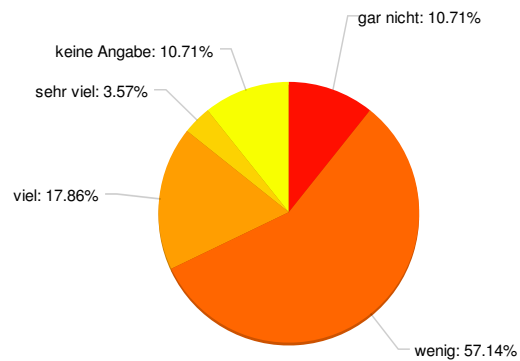
3 (10.7%): gar nicht

16 (57.1%): wenig

5 (17.9%): viel

1 (3.6%): sehr viel

3 (10.7%): keine Angabe



16. Durch die CSR-Zertifizierung konnte das Image verbessert werden

Anzahl Teilnehmer: 27

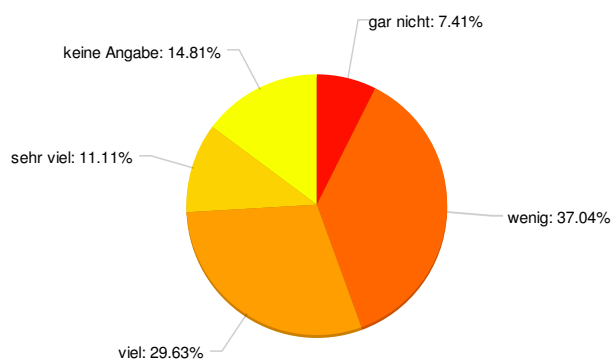
2 (7.4%): gar nicht

10 (37.0%): wenig

8 (29.6%): viel

3 (11.1%): sehr viel

4 (14.8%): keine Angabe



17. Welchen Herausforderungen sind Sie während und nach dem CSR-Zertifizierungsprozess begegnet?

Anzahl Teilnehmer: 28

25 (89.3%): Der Zertifizierungsprozess war zeitaufwendig

9 (32.1%): Der Zertifizierungsprozess war mit einem großen finanziellen Aufwand verbunden

3 (10.7%): Es gab seitens der Mitarbeiter negative Reaktionen zur CSR-Zertifizierung

1 (3.6%): Es gab seitens der Kunden negative Reaktionen zur CSR-Zertifizierung

3 (10.7%): Es gab während und/oder nach dem Zertifizierungsprozess Greenwashing-Vorwürfe

15 (53.6%): Die CSR-Zertifizierung, sowie das TourCert Label, ist für die Kunden undurchschaubar/schwer verständlich

8 (28.6%): Nach der CSR-Zertifizierung gab es Schwierigkeiten, alle Stakeholder auf die nachhaltigen Ziele einzustimmen

17 (60.7%): Die CSR-Zertifizierung hat (noch) keinen finanziellen Investitionsrückfluss gebracht

2 (7.1%): Andere

Antwort(en) aus dem Zusatzfeld:

- fehlende Datenbasis
- Corona hat die Umsetzung vieler Verbesserungsmaßnahmen erheblich verlangsamt





FreeMail

Masterthesis-Umfrage zur TourCert CSR-Zertifizierung

Von: "Janna-Marie Laukenmann" <janna-marie.L@web.de>

An: info@ae-erlebnisreisen.de, info@accept-reisen.de, info@akwaba-afrika.de, bochum@atambo-tours.de, info@aventoura.de, info@pilgerreisen.de, info@biketeam-radreisen.de, info@biss-reisen.de, mail@boundless-reisen.de, info@bund-reisen.de, info@china-by-bike.de, info@contrastravel.com, info@daktaritravel.de, info@dein-marokko.de, info@drp-kulturtours.de, info@forfamilyreisen.de, info@france-ecotours.com, kontakt@gebeco.de, info@geotoura.com, mail@kasapa.eu, kontakt@ghana-reisen.com, info@hauser-exkursionen.de, info@hummel-reiseideen.de, info@islanderlebnis.de, paldi@israelmalanders.de, info@kolibri-reisen.de, info@laade-gartenreisen.de, team@lernenundhelfen.de, "info@lupereisen.com" <info@lupereisen.com>, info@mitoura.com, info@neuewege.com, info@nomad-reisen.de, info@oceano-whalewatching.com, service.center@olimar.com, info@papayatours.de, ail@picotours.de, info@reisenmitsinnen.de, info@renatour.de, info@rothreisen.de, reisen@rucksack-reisen.de, info@sapio.de, mail@seabreeze.travel, info@sento-wanderreisen.de, info@skr.de, info@solecu.de, info@tourexquisit.de, info@traveltolife.de, info@urlaubundnatur.de, info@venturatravel.org, reisen@viaver.de, info@windbeutel-reisen.de, info@club-aktiv.de, info@womenfairtravel.com, camps@wwf.de

Datum: 29.11.2021 18:38:05

Sehr geehrte Damen und Herren,

Ich heie Janna-Marie Laukenmann und studiere "Management of Tourism Destinations" im Master an der Universitat Rovira i Virgili in Tarragona/Spanien.

Da ich mich sehr fr Nachhaltigkeit und nachhaltigen Tourismus interessiere, mich damit auch schon whrend meines Bachelorstudiums beschftigt habe und nach meinem Masterstudium gerne in diesem Bereich arbeiten mchte, schreibe ich meine Masterthesis ber das Thema Nachhaltigkeit und CSR-Zertifizierung im Tourismus.

Im Zuge meiner Masterthesis habe ich eine Umfrage erstellt, die sich an Reiseveranstalter richtet, die durch TourCert CSR-zertifiziert sind. In der Umfrage geht es um die betrieblichen Chancen und Herausforderungen der Integration von Nachhaltigkeit und der CSR-Zertifizierung.

Die Umfrage besteht hauptschlich aus Einfachauswahlfragen, sowie ein paar Mehrfachauswahlfragen inklusive optionalem Textfeld fr eigene Antworten.

Die Bearbeitung des Fragebogens dauert ca. 15 Minuten und ist selbstverstndlich anonym. Wenn bestimmte Fragen nicht beantwortet werden wollen oder knnen, gibt es bei den meisten Fragen die Option "keine Angabe".

Die Umfrage wurde mit www.umfrageonline.com erstellt und ist unter folgendem Link abrufbar:
<https://www.umfrageonline.com/s/33193f9>

Bei inhaltlichen, technischen oder allgemeinen Fragen zur Umfrage knnen Sie sich gerne per E-Mail an mich wenden: janna-marie.L@web.de oder janna-marie.laukenmann@estudiants.urv.cat

Ich freue mich wirklich sehr darber, wenn Sie an meiner Umfrage teilnehmen und mich damit bei meiner Masterthesis untersttzen.

Vielen herzlichen Dank im Voraus!

Viele Gre,

Janna-Marie Laukenmann



FreeMail

Update: Masterthesis-Umfrage zur TourCert CSR-Zertifizierung

Von: "Janna-Marie Laukenmann" <janna-marie.L@web.de>
An: info@ae-erlebnisreisen.de
BCc: info@accept-reisen.de, info@akwaba-afrika.de, bochum@atambo-tours.de, info@aventoura.de, info@pilgerreisen.de, info@biketeam-radreisen.de, info@biss-reisen.de, mail@boundless-reisen.de, info@bund-reisen.de, info@china-by-bike.de, info@contrastravel.com, info@daktaritravel.de, info@dein-marokko.de, info@forfamilyreisen.de, info@france-ecotours.com, kontakt@gebeco.de, info@geotoura.com, mail@kasapa.eu, kontakt@ghana-reisen.com, info@hauser-exkursionen.de, info@hummel-reiseideen.de, info@islanderlebnis.de, paldi@israelmalanders.de, info@kolibri-reisen.de, info@laade-gartenreisen.de, team@lernenundhelfen.de, "info@lupereisen.com" <info@lupereisen.com>, info@mitoura.com, info@neuewege.com, info@nomad-reisen.de, info@oceano-whalewatching.com, service.center@olimar.com, info@papayatours.de, info@reisenmitsinnen.de, info@renatour.de, info@rothreisen.de, reisen@rucksack-reisen.de, info@sapio.de, mail@seabreeze.travel, info@sento-wanderreisen.de, info@solecu.de, info@tourexquisit.de, info@traveltolife.de, info@urlaubundnatur.de, info@venturatravel.org, reisen@viaver.de, info@windbeutel-reisen.de, info@club-aktiv.de, info@womenfairtravel.com, camps@wwf.de, mail@picotours.de
Datum: 17.12.2021 10:58:05

Sehr geehrte Damen und Herren,

vor rund drei Wochen habe ich Ihnen eine E-Mail zu meiner Masterthesis-Umfrage über die TourCert CSR-Zertifizierung zukommen lassen, mit der Bitte daran teilzunehmen.

Da die Umfrage anonym ist, kann ich mich leider nicht persönlich bei den Reiseveranstaltern bedanken, die bereits teilgenommen haben. Mit dieser E-Mail möchte ich mich jedoch nochmals ganz herzlich für Ihre Teilnahme, die ich sehr schätze, bedanken!

Falls Sie noch nicht an der Umfrage teilgenommen haben, würde ich mich wirklich sehr freuen, wenn Sie dies noch nachholen könnten, falls Sie möchten.

Ich habe das Feedback erhalten, dass die Umfrage recht schnell geht und nicht, wie in meiner ersten E-Mail angegeben, 15 Minuten dauert, was eventuell ein kleiner Anreiz ist. Die Umfrage ist noch bis 27.12.2021 unter folgendem Link abrufbar: <https://www.umfrageonline.com/s/33193f9>

Vielen herzlichen Dank im Voraus.

Ich wünsche Ihnen schöne und erholsame Weihnachten!

Viele Grüße,

Janna-Marie Laukenmann