

**MASTER'S IN MANAGEMENT OF TOURISM DESTINATIONS**

**Academic Year 2022/2023**

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**[An Analysis of the sustainability reporting and communication  
measures taken by the top German theme parks]**

**FINAL MASTER PROJECT**

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## Abstract

Theme parks have developed fast in recent years, varying in size, capacity, attractions, and entertainment offers. Sustainability in theme parks is an emerging theme, supported by the general drive to become more environmentally conscious. The three theme parks selected for this research are German and the Europa Park, the Phantasialand and the Movie Park Germany, with the latter being owned by the corporation Parques Reunidos and being examined in more detail through a case study. This research examines the theme parks' sustainable approaches and how they are reported. The information needed to fulfil the research objective is gathered through primary and secondary research. An expert interview with the Head of Sustainability and the HSE Officer of Parques Reunidos is conducted as a form of primary research, and a literature review, website and report-based research is used for secondary research. The literature review shows that the Brundtland Report, the Agenda 21, social changes, and the Sustainable Development Goals influence the development of sustainable tourism. Furthermore, the three dimensions of sustainability, environmental, economic, and social, are relevant to tourism and theme parks. Theme parks can have both positive and negative impacts on sustainability. As for the reporting, some companies comply well with current sustainability reporting practices and standards such as the GRI or SASB, but there is room for improvement.

Sustainability reporting at the Europa Park is done through their sustainability website and not according to the proposed standards. They are transparent with a focus on the environmental and social dimension, neglecting the economic aspect. In comparison, the Phantasialand does not report at all, but is only mentioned in external articles. Consequently, they are not transparent in their sustainability reporting. The Movie Park itself does not report to the public, but to its group for their consolidated reports. These reports are based on the GRI, the SASB and the World Economic Forum. Although these provide extensive information, the Movie Park's lack of transparency means that little information is provided on sustainability. Overall, the best practices focus on easy access to information, reporting on the three dimensions and reporting according to the standards. In order to get a more comprehensive picture, more in-depth research should be carried out and the research conditions should be adapted. Stricter reporting guidelines are also recommended, as well as thorough reporting on the three dimensions.

**Keywords:** theme parks, sustainability, sustainability reporting

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## 1. Introduction

“The theme park industry has grown rapidly for the last three decades globally with the development of a variety of parks ranging in size, capacity, products, and entertainment offerings” (Milman et al. 2010, p. 338) and “all tourism and recreation activities lead to environmental and social change.” (Matriano et al., 2019, p. 58).

Tourism is a major global industry and tourists are increasingly concerned about the environment and sustainable development, with them gradually choosing quality over quantity. This can also be applied to the theme park industry. In recent years, a growing interest and general need for sustainable approaches in theme parks has developed. Additionally, there is a general drive to be environmentally conscious. Making facilities such as theme parks more sustainable not only benefits the environment, but as the population grows and uses resources at an accelerated pace, it becomes a general responsibility to the planet. Overall, customers increasingly expect high environmental standards combined with straightforward, effective, and enjoyable service (Matriano et al., 2019). Therefore, the sustainable approaches of theme parks and the way these are reported are addressed in this research. Chosen as the country of origin of the cases is Germany, as it is Europe’s traditional theme park hub (Milman, 2010). Three of the most popular German parks are presented and compared based on their sustainability reporting and communication methods. These parks are the Europa Park in Rust, the Phantasialand in Brühl and the Movie Park Germany in Bottrop.

This research is relevant to several parties. Firstly, for researchers in the field of sustainability and the theme park industry in particular, as there has not been much research into industry specific reporting and communication. As this research serves as a starting point for further research, this provides an overview of the industry. Furthermore, all stakeholders in the theme park industry, especially other theme parks, can gain insight into what others are doing. This can therefore serve as positive inspiration. The research is also relevant to the three selected parks as it serves as a status quo, and they can get an overview from a different perspective and assess what they can improve on. It is also important for the parks to be able to see what they are doing and possibly use it for marketing purposes. The research can also be relevant to potential park visitors who want to have an opinion and general information about the sustainable practices of the park they are planning to visit. Finally, with a new EU regulation on sustainability reporting due in 2024, this research could be useful for governance bodies to get an overview of the current general practices.

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The main topics of this research are theme parks, sustainability reporting and communication, in the case of the top German theme parks and sustainable approaches of one selected case study, the Movie Park Germany. The research conducted is exploratory and comparative research, researching the sustainable practices with the aim 'to conduct an analysis of the sustainability reporting approaches of the three most popular German theme parks, the Europa Park, the Phantasialand and the Movie Park Germany'. This therefore leads to the problem statement as a guideline:

*To what extent is the sustainable approach a part of the practices in the theme park industry?*

The objectives of this research are the following:

- To give an overview of and understand existing approaches in the location-based entertainment industry, especially theme parks
- To gather information about the sustainable practices made by the three German theme parks, the Europa Park, the Movie Park Germany and the Phantasialand
- To assess the reporting and communication measures of the three German theme parks.
- To understand the contribution and the limitations made by the German theme park industry to sustainability.

Secondary research is conducted by means of a literature review, covering the topics of sustainable tourism, including sustainability and sustainable development and sustainability in theme parks, addressing the theme park concept, their impact and current approaches to sustainability and the sustainability reporting and communication measures. Consequently, based on the literature review, the conceptual framework was developed. This is followed by the research questions, research design, the case study approach, the analysis techniques, the data collection, and limitations of the research. Afterwards, the primary research findings and analysis, divided into the two cases and the 3E's, environmental, economic and equity are presented. Finally, conclusions are drawn, including recommendations.

## 2. Literature Review

The purpose of this chapter is to provide an overview of the literature on the four main concepts of relevance. It also forms the basis for the conceptual model, applying the research questions and the primary and secondary research. The chosen concepts are sustainable tourism and sustainability in theme parks.

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## 2.1. Sustainable Tourism

### 2.1.1. Sustainability and Sustainable Development

The term sustainability began to enter academic parlance in the mid-1980s and has developed considerably ever since (Portney, 2015). This is based on the urgency raised by Gro Harlem Brundtland, former Norwegian Prime Minister, concerning economic development that is sustainable without exhausting resources or damaging the environment (United Nations, 2007). An increasing amount of research was conducted throughout the 1980s, in order to raise awareness of the earth's carrying capacity, showing options to over-consumption of resources and decelerating population growth (Anton Clavé, 2007). In 1987, the United Nations World Commission on Environment and Development, in short WCED, promoted the idea of sustainable development and sustainability. This was based on the globally increasing ecological awareness and concerns by researchers and the population. A key milestone a report, called 'Our common world', nowadays known as the Brundtland Report was published in 1987 by the WCED, including key principles and a strategy for sustainable development (Anton Clavé, 2007; McDonald, 2006). According to Stabler (1997, cited in McDonald, 2006), the Brundtland Report, as well as the sustainability principles were later largely embraced by governments and environmental organisations. The Brundtland Report has transformed sustainable development from a physical term built on the concept of sustainable yield in agriculture forestry and fishing, to a far more comprehensive concept that combines economic and environmental measures in an integrated approach (United Nations, 2007).

In addition to the Brundtland Report, the second key milestone, the Agenda 21 was published in 1992. This is an action plan for the application of sustainable development, however, was not adopted until the Rio Earth Summit five years later. It further identified ecological and development concerns that were seen as a potential danger to economic and environmental interests worldwide (World Tourism Organization, 1996, cited in McDonald, 2006). Although tourism was not central to the Agenda 21, new possibilities for the tourism industry and the beneficial contribution it could make were acknowledged as an outcome of the document (McDonald, 2006).

"Sustainable activity meets the needs of the present without compromising the ability of future generations to meet their own needs" (WCED, 1987, quoted in Portney, 2015, p. 3). This definition is widely accepted by different authors, is impactful and commonly used nowadays (BMZ, n.d.; Heinberg & Lerch 2010; United Nations, 2007; United Nations, n.d.a). According to UNESCO (United Nations Educational, Scientific, and Cultural Organization) (cited in Jeronen, 2013), sustainability is a long-term objective for a more sustainable world. Baker and Vasseur (2022) agree, adding that sustainability is a

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process that is within the limitations of resources available – natural, cultural, physical, and social – in a manner that enables every living creature, not only people, to continue to exist in the modern world.

Some scholars make a distinction between the definitions of sustainability and sustainable development. Brundtland (1987), states that sustainable development requires the satisfaction of the fundamental needs of everyone and the possibility for all to achieve their ambitions for a better life. According to UNESCO (cited in Jeronen, 2013), sustainable development involves the underlying processes to achieve the objective of a more sustainable world. Sustainable development seeks to generate both growth and advancement by incorporating natural, cultural, physical, and social elements that enhance the quality in life without exhausting resources to the future (Baker & Vasseur, 2022; Wight, 2002). The WCED (cited in Wight, 2002), turned sustainable development into its principle theme. They add that sustainable development is a transformational process of aligning the use of resources, the orientation of investments, the orientation of technological development and institutional development with both future and current requirements.

The most recent approach to sustainable development are the Sustainable Development Goals (SDGs) by the United Nations (UN). In total, there are 17 goals, part of the Agenda 2030, with the aim to change the planet (WHO, n.d.a). 2030 refers to the target year by which the goals are to be achieved by all 191 UN Member States that have agreed to the goals and is a roadmap for the future (Die Bundesregierung, n.d.; WHO, n.d.a). The goals are not only applicable to industrialised countries as well as developing countries and emerging economies, but also on national, regional, and local level (SDG Portal, n.d.). The goals were adapted in 2015 to stop suffering from inequality and poverty, preserve the environment and guarantee health, justice, and prosperity for all (WHO, n.d.a; WHO, n.d.b). The 17 goals include 169 targets (WHO, n.d.a). The SDGs are based on the work of the countries and the UN over decades, among other the mentioned Agenda 21. An overview of the goals can be seen in figure 1.



Figure 1 Sustainable Development Goals (SDGs). Retrieved from United Nations (n.d.b).

As most of the objectives are self-explanatory, only those that are not, are explained in more detail. 'Good jobs and economic growth' centres around fostering lasting, integrative, and sustainable economic

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development, as well as proper employment for everyone. The ninth goal 'innovation and infrastructure' aims to develop infrastructure resilience and foster integrative and sustained industrialisation. 'Responsible consumption and production' centres around guaranteeing patterns of sustainable production and consumption. The sixteenth goal 'peace, justice and strong institutions' aims to "promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels" (United Nations, n.d.b, para. 1). The last goal 'partnership for the goals' focuses on empowering the resources to implement and reinvigorate the Global Partnership for Sustainable Development (United Nations, n.d.b).

It is assumed, that perhaps the greatest challenge confronting mankind to date is the establishment of a common vision of a sustainable and desirable society. There is still disagreement and different levels of education impacting sustainability. A society which can deliver lasting prosperity that is both fair and equitable to all mankind, to other species and to coming generations by operating within the biophysical limitations of the physical world (Constanza, 2003, cited in McDonald, 2006).

Three pillars have been identified as important for sustainability, also known as the 3 E's for sustainability, or the three dimensions of sustainability. These are environment, economy, and equity, sometimes also referred to as equality or social (responsibility) (BMZ, n.d.; Brundtland, 1987; Portney, 2015). The three pillars have been developed and presented by Barbier in 1987 and can be seen in figure 2 (Purvis et al., 2019). In general, the three components are key areas in the field of sustainability.

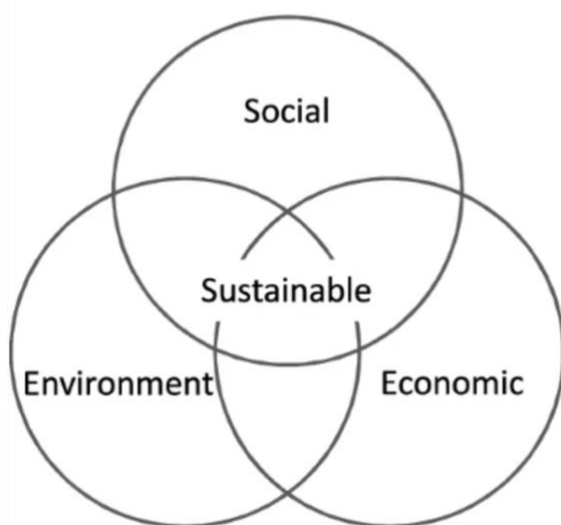


Figure 2 The three pillars of sustainability. Retrieved from Purvis et al. (2019).

The environmental pillar is based on a commitment to environmental protection through risk management and assessment of the environmental effects of business activities. The basis of the economic pillar is the contribution of business to the development and growth of the economy. The social pillar is based on a set of values that support equity and promote respect for the rights of individuals. Sustainability is a combination of three factors in the centre of the diagram (Safdie, 2023). To ensure sustainability, it is of importance to consider the aspects equally (BMZ, n.d.). Portney (2015) adds that one pillar cannot be achieved at the expense of

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another, and sustainability is about achieving results in the context of all pillars. This is also represented in the diagram.

Wight (2002) adds that there are six principles of sustainable development, sustaining vital environmental processes, the conservation of biodiversity, preserving wildlife and ecosystems, the development of a long-term sustainable economy, the development of multiple possibilities for non-material uses (spiritual, recreational, aesthetic) of the available natural resources and sustaining and enhancing the quality of life.

Finally, important aspects to consider within the context of sustainability are that first of all, sustainability is a concept that concentrates on the state of the biophysical environment of the earth, especially with regard to the utilisation and exhaustion of its natural resources. Further, sustainability concerns establishing a balance of some kind so that the earth, or some part of it, can sustain human populations and economic development without endangering the well-being of humans, animals, and plants. Additionally, the fundamental assumption of sustainability is that the planet's natural resources cannot be exploited, exhausted, and degraded to an unlimited extent. The resources may eventually be exhausted, but depletion also weakens the ability of life to exist. An example are water resources, which may be progressively exhausted or contaminated, which inevitably affects the well-being of humans, animals, and plants (Portney, 2015). Brundtland (1987) further mentions the limits of the ecosphere's capacity to absorb the environmental impacts of human activity. Therefore, an adequate treatment and management in all industries is essential and according to the BMZ (n.d.), in order to preserve global resources in the long term, sustainability should be the basis of all political decisions.

## 2.1.2. Sustainable Tourism (and Development)

"The concept of sustainability has been an agenda item for governments, nongovernment and private sector interests for the past twenty years, with sustainable tourism development on the agenda for more than half of that period" (Liu, 2003, cited in McDonald, 2006, p. 27).

Starting with the history of sustainable tourism, before the 1970s, tourism was considered a mostly harmless activity. This view was questioned when the negative environmental and community impacts emerged, and it was recognised that tourism is by no means a harmless industry (McDonald, 2006). This led to the need for more environmentally sustainable approaches to tourism in the 1980s. In recent decades, more and more attention was paid to the impacts of tourism (Saarinen, 2006). According to Ritchie and Crouch (2003), Higgins-Desbiolles (2017), Saarinen (2006) and Mc Donald

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(2006), the Brundtland Report of 1987 by the WCED is seen as the linchpin for acknowledging sustainable development as a basic principle in tourism. McDonald (2006) not only holds the Brundtland Report for accountable, but also states that the Agenda 21 prepared the grounds towards a more sustainable tourism development approach. Additionally, the broader contribution of the integral approach to the analysis that results from “green” thinking can also be held accountable (Ritchie & Crouch, 2006). Since the beginning of the 1990s, sustainable development has become the dominant paradigm of tourism policies, management, research, and planning (Torres-Delgado & Saarinen, 2014). In 1995, the World Travel Tourism Council (W TTC) turned the tourism industry into a role model for environmental improvement. The Agenda 21 for the travel and tourism industry was developed under this mandate (Butler, 1996 cited in McDonald, 2006; Hardy et al., 2002 cited in McDonald, 2006).

Some scholars, such as Liu (2003) and Saarinen (2006) do not base the need for sustainable tourism on the Brundtland Report or the Agenda 21, but on social changes. Liu (2003), states that the main social shifts that have resulted in sustainable tourism include: the discontent of consumers with current products, enhanced ecological and cultural awareness, the comprehension of resource fragility by destinations, and the changing attitudes of both developers and tour operators. Saarinen (2006) adds that the social changes generated a demand for alternative and more environmentally and community-friendly practices. Additionally, the impacts of mass tourism also led to the demand for sustainable tourism (Saarinen, 2006).

Sustainable tourism development has not only been debated extensively in scientific literature, but also been interpreted in various ways. These different interpretations result in friction and conflicting interests and Butler (1998, cited in McDonald, 2006) argues that there is a general misunderstanding of the concept of sustainable development. Accordingly, “stakeholders who are either impacted by, or connected to, a particular tourism development, and have different perceptions of sustainability, may have conflicting approaches and views regarding the sustainability issues of that particular tourism development.” (McDonald, 2006, p. 28). Saarinen (2006) concludes that there is no exact and agreed upon definition, and Clarke (1997, cited in Saarinen, 2006) states that the term has at times been interpreted as an ideology and standpoint as opposed to a precise operational definition.

The United Nations World Tourism Organisation (UNWTO) is the UN organisation “responsible for the promotion of responsible, sustainable and universally accessible tourism geared towards the achievement of the universal 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs)” (UNWTO, n.d.a, para. 2). The UNWTO applied the SDGs to tourism and

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noted the contribution tourism can make to the individual goals (Bundesministerium Arbeit und Wirtschaft, n.d.; UNWTO, n.d.b).

Starting with 'no poverty', as tourism is one of the most rapidly developing industries, it has the potential to create employment and income. This can be combined with the promotion of small businesses and entrepreneurship and the empowerment of disadvantaged groups. Tourism can contribute to the reduction of hunger by revitalising agricultural productivity by promoting the production, use and sale of local products in tourist destinations and their full integration into the tourism value chain. The generated income through tourism can contribute to health care and lead to improving maternal health, reducing childhood mortality, and preventing illness. The tourism industry has the potential to inspire to educate further. As the industry with the highest proportion of female employees, tourism can serve as an inspiration. Water is a precious resource and tourism can contribute to access to water and safe water supply, hygiene, and sanitation for all. The tourism industry has a high energy demand, therefore, by converting to renewable energies, it can contribute positively. As of 2019, the tourism industry accounted for every 10<sup>th</sup> job globally. Therefore, the industry generates employment and income. Tourism is dependent on a good infrastructure; therefore, destinations can benefit from the industry development. The industry can contribute to the SDGs by supporting community development, and lead to the reduction of inequality in case it involves local people and key stakeholders. Amongst other, sustainable tourism has the potential to advance urban infrastructure and overall accessibility in tourism. A sustainable approach in tourism can contribute to accelerating the global shift to sustainability. Tourism can positively and negatively impact the environment; therefore, a sustainable approach is possible, especially in the transport and accommodation sector. Sustainable tourism has the opportunity to take advantage of the distinctive river and lake landscapes while contributing to their conservation. The contribution the industry can have on the life on land concerns the protection and conservation of biodiversity, but also respectful treatment of terrestrial ecosystems. Travelling leads to encounters of people with different cultural backgrounds. Therefore, the industry has the potential to encourage multicultural tolerance and promote understanding between different religious communities, thus laying the foundation for more peaceful societies. Finally, due to the cross-cultural nature in tourism, it can strengthen public-private partnerships and involve stakeholders at multiple levels, being local, regional, national, and international (Bundesministerium Arbeit und Wirtschaft, n.d.).

The World Tourism Organization defines sustainable tourism as "tourism that takes full account of its current and future economic, social and environmental impacts, addressing the needs of visitors, the industry, the environment and host communities" (WTO, 2005). The definition by the UNWTO is also

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a reflection of the three E's mentioned earlier, consequently, they are critical to sustainability. Wight (2002) on the other hand defines sustainable tourism as tourism that is viable over the long term. Sustainability is about managing and overseeing wider tourism development impacts and processes that do not only impact on the physical environment. Sustainable tourism refers to a sector that functions and is managed in accordance with the principles of sustainable development (Torres-Delgado & Saarinen, 2014).

Swarbrooke (1999, cited in Ritchie & Crouch, 2003), already indicates the principles with the definition of sustainable tourism, however, they are further introduced later on. Accordingly, sustainable tourism is "economically viable but does not destroy their sources on which the future of tourism will depend, notably the physical environment, and the social fabric of the host community." (p. 13). The WTO (1999, cited in Ritchie & Crouch, 2003) adds that the needs of both the local community and local tourists must be met, without restrictions for the future. The Countryside Commission (1995, cited in Ritchie & Crouch, 2003) further comments that tourism depends on the environment, hence a cautious approach should be taken. Woodley (1993, cited in Ritchie & Crouch, 2003) states that sustainable tourism has to be defined first and foremost in relation to sustainable ecosystems. According to Bramwell (1996, cited in Ritchie & Crouch, 2003), sustainable tourism is a form of tourism, that grows as fast as it can, respecting the available accommodation capacity, the host community, and the environment. This is particularly crucial for saturated areas. In general terms, sustainable tourism is on a par with responsible tourism. The different definitions show a similar approach, with different aspects being of central importance to the different scholars. Additionally, sustainable tourism has to be administered efficiently.

As previously mentioned, there are several indicators and principles to sustainable tourism. Various national and international organisations, suggested indicators for sustainability. The development of the indicators resulted from the difficulty of controlling the limits of tourism development. According to the WTO (1995, cited in Ritchie & Crouch, 2003), indicators of sustainability are quantitative instruments that help in analysing and evaluating information regarding sustainable approaches, so that managers can make informed decisions. The need has emerged to establish indicators that can be used to assess the effects of tourism. Sustainable tourism as a whole is meaningless if there are no indicators or alternative tools to monitor tourism impacts and determine whether they are acceptable or unacceptable (Torres-Delgado & Saarinen, 2014).

The different academics propose three to four indicators of relevance for sustainable tourism. These mainly concern the three E's, the environmental, social or equity, and economic aspects (Saarinen,

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2006; Wight, 2002). Ritchie and Crouch (2003) add the importance of cultural identity and the enhancement of tourist housing. The English Tourism Council (cited in Ritchie and Crouch, 2003) describe the principles more detailed. Accordingly, there are three goals for implementing sustainable tourism management, first the conservation and improvement of the physical and natural environment, second, the strengthening of the host population and their culture, and lastly the promotion of the economy in tourism areas. Jacobs (1991, cited in McDonald, 2006) focuses the indicators of sustainable tourism on different aspects. Accordingly, the first aspect implies that organisations ought to include environmental concerns in policies and actions in a consistent and coherent manner. Moreover, overexploitation of natural resources cannot be legitimised and there ought to be intergenerational equality in relation to the planet's natural resources. Other indicators are the comprehensive approach to planning and strategic development, the general respect towards all parts involved in the tourism experience and respect towards and involvement with the host community (McDonald, 2006).

Sustainable tourism centres around making the best use of natural resources, preserving natural assets and biological diversity, the respect towards the local community, the generation of employment with tourism, the involvement of local businesses, and an adequate management of cultural heritage based on educational and vocational training programs. Realising sustainable tourism is an ongoing activity that requires continuous assessment of impacts and, if necessary, the initiation of the required preventive and or remedial measures (Jamieson & Noble, 2000). Finally, sustainable tourism does not only seek to monitor development, but also aims to develop and support suitable tourism forms (Ritchie & Crouch, 2003).

Attempts have been made since the 1990s to put the concept of sustainable tourism into action. This led to the issue of managing the relationship of the environment (natural and social) and tourism practices (Mika, 2015). Criticism was first expressed in the early 2000s and Higgins-Desbiolles (2017) states that no type of transportation is truly sustainable, certainly not flying. Additionally, Budenau et al. (2016, cited in Higgins-Desbiolles, 2017), claim that tourism sustainability research needs a critical approach and that it is necessary to involve scholars from other fields. Liu (2003) points out the incomplete, incoherent, and faulty discussion on sustainable tourism. The lack of a proper definition of sustainable tourism, due to the diverse understanding of the term in the academic world is also criticised by Mika (2015). Furthermore, Higgins-Desbiolles (2017) and Mika (2015) address the issues between theory and practice. Accordingly, there is a mismatch. The implementation of the concept of sustainability in tourism lacks and has therefore received critical attention. Nevertheless, the developments in the research of sustainable tourism need to be recognised. It is essential to manage

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the development in a sustainable manner that suits the tourists, the environment of the destination and the local community. Additionally, Lui (2003) points out that there is a pressing necessity to establish strategies and actions which are not merely theory based, but also implementable in practice.

## 2.2. Sustainability in Theme Parks

The history of theme parks dates back to the 1950s with the opening of Disneyland Anaheim in California (Anton Clavé et al., 2023; Milman, 2010). Therefore, the origin of theme parks is in the US (Milman et al., 2010). Nevertheless, theme parks actually date back centuries, as the inspiration came from the precursors of today's theme parks, being pleasure gardens, follies, and world exhibitions (Anton Clavé et al., 2023). In 1929, a small mill tower with a slide was built, called "Altweibermühle" (old woman's mill). This mill tower is located close to Cleebronn (near Heilbronn, Baden Württemberg). It soon became an important excursion destination and is nowadays regarded as the birth of the first theme park in Germany. The theme park still exists today under the name "Erlebnispark Tripsdrill" and contains well over 100 modern attractions as well as a large game reserve. More theme parks were constructed after the war. As of 2010, Europe had 300 theme parks and until 2023, these increased to 829, with 159 of them being in Germany (Heil, 2022; The Park Database, n.d.a; The Park Database, n.d.b). This indicates the growing interest and popularity.

In recent decades, the global theme park industry has developed quickly, leading to the emergence of a multitude of parks that differ in terms of size, capacity, products, and amusement services (IAAPA, n.d.; Milman et al., 2010). The parks offer rides, attractions, amusement arcades, giftshops and dining establishments. Throughout the years, the sector has experienced growth as a result of the rising number of tourists. People frequently demand novel and enhanced leisure activities. Therefore, theme parks provide cultural enhancement by offering different forms of amusement, competing in domestic as well as international markets (Anton Clavé, 2022). Governments frequently encourage theme park development within their destinations, as theme parks, are tourist attractions are able to offer recreational and leisure opportunities to both residents and tourists, generating tax and employment (IAAPA, n.d.).

Before defining a theme park, it is important to explain the difference between a theme park and an amusement park. According to Zukin (1995, quoted in Anton Clavé, 2007), the most obvious distinction amongst theme parks and amusement parks is that amusement parks contain of "numerous attractions in a relatively small area, each of which has a specific price, (and) theme parks present a small number of attractions in a large-scale, landscaped environment – which does not generate

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revenue directly – at a generally unique price.” (p.27). Therefore, a theme park has an entry fee, whereas an amusement park follows a different system with fees for each attraction. The theme is conveyed mainly by means of visual and verbal expressions, but also through other means such as smell and touch (Milman et al., 2010). Rossmann (2009), divides parks into three categories, theme parks, such as the Europa Park, adventure parks and sports parks.

The term theme park is defined in many ways. According to Scherrieb (1998, cited in Scherrieb, 2010), theme parks are facilities in which leisure facilities of different or the same type are present, whereby these facilities are in a close spatial and functional relationship to each other. Vo (2017) adds that theme parks are defined as areas or spaces with natural and artificially created leisure facilities. Further, the theme parks call for active involvement by visitors in their individual leisure activities. The Cambridge Dictionary (n.d.) centres its definition around the offerings of the theme parks. Accordingly, a theme park is a big, permanent public amusement area with fun activities and big play or ride equipment, gastronomic facilities, and so on, often all linked to a common theme.

Other researchers base their definitions on the characteristics a park fulfils. According to Anton Clavé (2007), there are twelve fundamental characteristics. A theme park ideally has a thematic identity, with (a) thematic section(s), are a self-contained space with regulated entry, are a major attraction for families, offer a variety of attractions and shows to engage visitors for five to seven hours and showcase free types of entertainment that influence the atmosphere on site. Further, theme parks play an essential commercial role, drive a large investment level per unit of attraction or performance capacity, are faced with high principles of cleanliness and service, while offering high-quality products, have a central management system, integrate technology into both consumption and production operations and lastly, there is a regulated entry fee that includes the attractions (Anton Clavé, 2007). Mills (1990, cited in Milman, 2010) adds that contemporary theme parks should be technical marvels, have impressive architecture, as well as pedagogical demonstrations, and shows for the entertainment and amusement of visitors, and an exciting atmosphere. Additionally, Milman (2010) states that modern theme parks often focus on one main theme and a number of sub-themes based on and related to the main theme. Vo (2017), and Freericks et al. (2019) centre other characteristics, such as size and visitor numbers. Accordingly, a theme park must have an area of at least ten hectares and or an annual number of visitors of at least 100,000.

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## 2.2.1. Theme Parks Impacts

“All tourism and recreation activities lead to environmental and social change.” (Matriano et al., 2019, p. 58). Theme parks are not particularly renowned for being environmentally sustainable, however they have developed approaches to being more sustainable (Chieffi, 2022). Theme parks can impact a destination on three dimensions, economic, social, and environmental (Elghomaimy & AlSaeed, 2021; European Business & Biodiversity Campaign, n.d.; Jarman-Walsh, 2017; Milman et al, 2010), and these impacts can be positive and negative.

Theme parks can benefit the labour market, generating employment and through the increased tourist rates, result in an improvement of the economic situation of the country (Elghonaimy & AlSaeed, 2021; Milman et al., 2010). They also offer the possibility of obtaining political benefits at regional, national, and in some cases also international level (Milman et al., 2010). Theme parks provide employment opportunities on different levels. The different phases that a theme park is in, such as the construction phase and the post-opening phase, require a different workforce that also contributes positively to the economy, over a long period of time and involving different types of workers from different sectors (Anton Clavé, 2007; Milman et al., 2010). For reference, as of 2023, there are over 290.000 people working in the theme park industry, with a 12.4% employment growth between 2018 and 2023 (IBIS World, 2023). New theme parks can also enhance a destination's image, boost levels of tourism and thus provide economic benefits to the local community and offer educational and recreational experiences for the community (Jarman-Walsh, 2017; Milman et al., 2010). Additionally, local authorities and residents could benefit from the externalities of the theme park's success through higher tax yields. Local authorities consider theme parks as a means for the rapid development of tourism. Therefore, they can invest great amounts of government money in theme parks anticipating that this will contribute to economic development (Milman et al., 2010). However, not only local authorities can invest in theme parks (Anton Clavé, 2007) but also large corporations, primarily driven by earnings, product portfolio diversification, generating a specific return on investment, and expanding the company's market share (Milman et al., 2010).

Normally, the theme parks' impacts on the economy is perceived as positively, nevertheless, it has received criticism in the past. This mainly concerns the employment opportunities. Many jobs in the theme park industry have a poor professional standard and are impacted by seasonality, leading to small wages. The usual jobs in the theme park industry are in the fields of security, customer service and maintenance. In Europe, every permanent position in the industry accounts for sixteen temporary

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positions. However, although employment is a positive economic aspect, it has a negative impact on society and can therefore be seen as a negative social impact (Jarman-Walsh, 2017).

Theme parks should not only be beneficial for the economy but also on the social dimension, hence for the residents in the area. According to Ritchie and Crouch (2000, quoted in Jarman-Walsh, 2017, p. 194), "(...) tourists need satisfying memorable experiences, but it also must be profitable and enhance well-being of destination residents while preserving natural capital for future generations". Therefore, the residents need to be kept in mind at all times, as theme parks can lead to conflicts between residents and visitors (Milman et al., 2010). According to Swarbrooke (2002, cited in Anton Clavé, 2007), a theme parks sustainable development ought to bring several kinds of social value. Firstly, the opinions of the local community and representatives should be considered and contribute towards the education and training of visitors, as well as the local community. Additionally, the so called 4E's form a method towards social sustainability. The first E stands for equality, making sure that all tourism stakeholders have a level playing field and are being treated in a fair way. Equal opportunities represent both, employees, and visitors. Ethics focus on adopting ethical practices when dealing with residents and tourists and general honesty towards all stakeholders. The last E represents the equality of treatment, where no party should feel as superior to another party, for example visitors towards residents, working in the parks. If the above aspects are taken into account, a decent basis for social sustainability is created (Swarbrooke, 2002, cited in Anton Clavé, 2007). According to the European Business & Biodiversity Campaign (n.d.), theme parks can have a negative effect on social impacts, as disputes with host communities are bound to arise due to among other extensive traffic, energy consumption, noise, and waste generation.

According to Anton Clavé (2007), the concept of environmental impact relates to the positive or negative changes that the environment undergoes as a result of the implementation of a project or activity. Different aspects are part of the impact, such as climate change, biodiversity, and the resource consumption (Anton Clavé, 2007; Buis, 2012; European Business & Biodiversity Campaign, n.d.; Jarman-Walsh, 2017; Korsen, 2022). Swarbrooke (2002, cited in Anton Clavé, 2007) notes that theme parks are generally seen as negative for the environment. There are three principles for assessing the meaning and extent of the environmental impacts. The environmental vulnerability, its physical and environmental resilience and the existing pressure caused by tourism (Elghonaimy & AlSaeed, 2021; Lanquar, 1991, cited in Anton Clavé, 2007).

Starting with the positive environmental aspects, according to the European Business & Biodiversity Campaign (n.d.), theme parks have the potential to protect biodiversity. This can be done by the

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reduction of biodiversity impacts of day-to-day activities, such as transportation, waste, and energy management. Included can be electric transportation throughout the park, proper waste management and reduction, and the use of renewable energy. The environmental impacts can then be limited and have a positive impact on the environment. More information on positive impacts is provided later, when the sustainable approaches are introduced.

The European Business & Biodiversity Campaign (n.d) states that besides climate change, the depletion of biodiversity is among the biggest and foremost issues in today's world. To satisfy the needs of theme park visitors, theme parks consume a large quantity of resources in the course of a single day of operation. These include energy and water consumption, high emissions, waste generation and land use (Anton Clavé, 2007; Buis, 2012; European Business & Biodiversity Campaign, n.d.; Korsen, 2022). Starting with the land use, theme parks pose a severe encroachment on the environment (Anton Clavé, 2007; Jarman-Walsh, 2017; Korsen, 2022) by taking from 25 to about 2,000 hectares of space, which is a crucial sustainability issue (European Business & Biodiversity Campaign, n.d.; Jarman-Walsh, 2017). Jarman-Walsh (2017) notes that land use is the most important impact a theme park has on its environment, particularly in cases where the land could have been used for other intents or could serve other purposes as part of the ecosystem.

Another point is the environmental footprint caused by energy and water consumption from an environmental perspective (Anton Clavé, 2007; Chieffi, 2022; Jarman-Walsh, 2017; Korsen, 2022). The large number of electrically operated rides, the general increase in electricity consumption to satisfy other visitor needs and the increased usage of water for the rides and serving the customers have an impact on the environment (Jarman-Walsh, 2017; Korsen, 2022). According to Anton Clavé (2007), the increased use of water can result in a shortage of water in the vicinity of the park. Waste generation is also a critical issue impacting the environment. Numerous snack bars with a quick snack for in between meals lead to increased waste (Chieffi, 2022; Korsen, 2022).

The European Business and Biodiversity Campaign (n.d.) mentions further issues. Firstly, theme parks cannot give back to the environment, as parks defined by an artificial environment do not have the possibility to build up a biotope system. The lighting in theme parks poses another environmental issue. Outdoor lighting can draw in high numbers of insects in summer, and these insects can die as a result of this lighting. Depending on the kind, one lamp can kill hundreds of insects in one night, many of them butterflies. Additionally, artificial lighting is a concern for bats and birds and adds to their confusion or disruption. In general, the inadequate use of resources lead to issues regarding the environment. Therefore, theme parks need to approach the issues mentioned above.

### 2.2.2. Theme Parks Approaches to Sustainability

Theme parks can again categorise their approaches according to the 3 E's of sustainability. For the economic and social approach, the example of the Huis ten Bosch (HTB) in Japan and Disney are used. The HTB focuses on creating a balance between the environment and the economy. They are a key employer in the region, paying attention to employing locals (Jarman-Walsh, 2017). Disney also provides residents the same opportunity (Mkhonta, 2018). Additionally, the HTB obtains the assistance of the national and regional authorities in order to develop a tourist destination. They have steadily grown their yearly turnover from year to year. The HTB and its hotel facilities are a major factor in its appeal and economic sustainability (Jarman-Walsh, 2017).

Moving on with the approaches taken and considered on the social level. The HTB focuses on working with local stakeholders, which improves their social equality. They also include the residents in their tourism offerings, even by providing areas free of charge. According to a study conducted by Ahmed et al. (2006, cited in Jarman-Walsh, 2017), more than 80% of the residents visited the park on three occasions or more, 10% had been there at minimum once, and only 6% had not visited. This is a sign of the locals' loyalty to the park. Additionally, by cooperating with local stakeholders, the community feels more valued, which also increases the support the park receives from the locals. Overall, the park focuses on providing more value for the residents.

Theme parks also have the possibility to protect biodiversity. Korsen (2022) and Chieffi (2022) mention that more and more theme parks want to meet the growing demands for greater environmental awareness. In general, there are many ways to address the issues regarding sustainability and theme parks (European Business & Biodiversity Campaign, n.d.).

People are increasingly interested in protecting the natural environment and customers of theme parks more and more take into account the quality of the environment and the service as determinants in the choice of destinations. An increasing number of customers desire a high environmental standard combined with a straightforward, effective, and enjoyable service (Matriano et al., 2019). Overall, it is important that theme parks comply with a sustainable concept which, if properly planned, can have a positive cultural, social, and economic impact on the country's environment (Elghonaimy & AlSaeed, 2021).

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To ensure that a park can draw local, regional, and international tourists, it must meet a number of requirements (Jones, 1998, cited in Elghonaimy & AlSaeed, 2021). In terms of environmental benefits, there is much to consider when developing a theme park. When planning and constructing a theme park, it is the task of the architect is to mitigate the negative impacts in order to preserve a healthy and sustainable environment. Therefore, considering the environment when designing is of importance, not only for the environment, but also for the overall perception of theme parks in the minds of the visitors (Elghonaimy & Al Saeed, 2021).

Theme parks can set a sustainable example with reforestation projects, insect-friendly plants, or environmentally conscious brands. Additionally, measures such as purchasing green electricity or generating own energy through photovoltaics are also important steps that as many entertainment businesses as possible should generally take. Operating rides through energy recovery or water reusage is also important, as a theme park with all its equipment uses a lot of electricity or water (Korsen, 2022). Chieffi (2022) adds that theme parks worldwide are becoming 'greener' by using the natural power of the sun, composting and recycling food waste and requisites.

Approaching the issue regarding water consumption, Anton Clavé (2007) suggests technical resolutions with adopting conservation strategies and the use water, that has been treated to improve the water quality. Jarman-Walsh (2017) introduces the water treatment strategy using the example of the HTB, which developed a project for a water treatment plant operated with solar energy. The Europa Park in Germany also adopted a proper water management system, however, more information on the Europa Park is given later. Dr. Mark Penning (2022, cited in Chieffi, 2022), the vice president of Disneyland's animals, science and environment mentions their plans to reduce the environmental footprint and contribute towards a more sustainable future. Therefore, they applied a water management strategy, starting by decreasing the water consumption, by using water filtering systems and reusing the utilised water.

The European Business and Biodiversity Campaign (n.d.) suggests ideas to make theme parks as green as possible, to create habitat for animals. This can be done by greening the roofs or facades of indoor rides, hotels, and offices. Additionally, asphalted parking spaces are not sustainable for maintaining biodiversity, thus, they recommend to be made more environmentally friendly by using alternative methods to asphalt. The Europa Park approaches the issue of parking by having a good public transportation connection, so that visitors are not dependent on their car when visiting (Korsen, 2022).

Generating the own energy through photovoltaics is an approach used by the Europa Park, which contributes to saving 600 tons of Co<sub>2</sub> annually. In addition, they use their park grounds sustainably and

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take care to plant their flower meadow in an insect-friendly way (Korsen, 2022). The main focus of the HTB lies on environmental sustainability, and on being beneficial to the economy and residents. They have a distinct value in economic, social, and environmental terms, which are integrated into their mission. Regarding the issue of land use mentioned above, HTB is built on industrial wasteland, which would have stayed underutilised otherwise. Therefore, they are using the available resources consciously (Jarman-Walsh, 2017). The Disneyland Parks worldwide centre their sustainable approach around amongst other reducing their energy use with electrically powered vehicles in the parks. Further, the use of the sun as an energy source is also made use of. The parks also have a sustainable approach towards waste management, with converting leftover food into transportation fuel (Chieffi, 2022) and other parks introduced waste management systems (Korsen, 2022).

Another approach to more sustainable parks, presented by the European Business and Biodiversity Campaign (n.d.) centres the mentioned issue of lighting, which leads to many insects suffering. Theme park managers are advised to use suitable light sources and ensure that lighting is directed to prevent excessive light emissions. For instance, lights must only shine where needed and path lighting should be directed downwards, to not disturb any species. Consequently, the lamps need to be adapted and those shining upwards should be eliminated. Generally, to avoid the unnecessary light emission, they should only be switched on when being used. A support tool for the regulation are time switches and motion detectors (European Business & Biodiversity Campaign, n.d.).

Not only can measures be taken to integrate sustainability into theme parks, but an approach can also be taken to educate visitors and support local projects. According to the European Business and Biodiversity Campaign (n.d.), people tend to be receptive to learning about novel subjects in their leisure time. Consequently, teaching people about biodiversity conservation and one's engagement for biodiversity also contributes to the conservation of biodiversity. Further, theme parks can contribute by assisting in biodiversity preservation projects beyond its own territory and offsetting its own land use.

Due to the changing perception and importance of sustainability, all tourism and leisure activities need to comply and strive to remain competitive, and the approaches of the parks mentioned above set examples for what can be done in terms of sustainability. Nevertheless, the European Business and Biodiversity Campaign (n.d.) states that in some cases, particularly on highly cultivated land, there is not much that can be done to maintain biodiversity. Although Korsen (2022) disagrees and states that the first measures taken give hope. Hope for greener tourism and more attention to the environment on the part of both operators and visitors.

### 2.2.3. Sustainability Reporting and Communication Practices

By means of sustainability reporting, businesses share their results and effects in relation to a variety of sustainability issues, covering environmental, social and governance aspects (EvoCadis, n.d.). This has been an emerging topic within the past decades. As the general population became increasingly concerned about environmental, social and governance (ESG) matters, the request for information on these issues increased (Romero et al., 2014). Companies worldwide become more open about the challenges and opportunities presented, providing better transparency to stakeholders about their achievements. As businesses around the world have adopted sustainability reporting, several standards have been developed to help stakeholders evaluate and compare sustainability reports more efficiently (EvoCadis, n.d.). Nowadays, many businesses and organisations voluntarily publish sustainability reports to promote an environmentally responsible image. Although these reporting methods have been introduced worldwide, their development and progress differs (Romero et al., 2014).

The Global Reporting Initiative Standards (GRI) is the most commonly adopted framework (EvoCadis, n.d.; Romero et al., 2014). It was founded in 1997 by Ceres, a Boston-based non-profit organisation, and the Tellus Institute, to establish a global standard. Ever since, the GRI database has continued to grow in the numbers of nations and organisations communicating their sustainable development activities. Nevertheless, even with all these initiatives, there remains a gap in guidance and coherence in sustainability reporting and communication, leading to its credibility being at risk. Therefore, stricter guidelines, management and monitoring need to be put in place, including a broader portfolio of aspects to cover in addition to the sustainability reporting practices. In general, indicators that improve the assessment of the relevant characteristics of such reporting need to be identified (Romero et al., 2014). Another reporting initiative are the SASB standards (Sustainability Accounting Standards Board), allowing organisations worldwide to discover, understand, manage and report financial and sustainability disclosures to investors, however this standard is less common than the GRI (GRI & SASB, 2021)

However, there are still companies that choose not to report on their sustainability approaches. According to Stubbs et al. (2013), sustainability reporting has become popular in the UK, Japan, Australia and some parts of Europe, a large part of major companies in these countries still do not report. This can be justified by different reasons. First of all, some sustainability managers see sustainability reporting as unnecessary, also influenced by the lack of pressure, forcing them to report.

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There is little stakeholder and societal pressure to produce reports and a lack of stakeholder requests for feedback on their corporate performance. Sustainability reporting is not a priority in many companies. Further, some managers do not recognise the advantages through sustainability reporting and therefore, have limited incentive to report. Sustainability reporting is perceived as a “nice-to-do, not must-do” (Stubbs et al., 2014, p. 461). Finally, in some companies, the corporate culture and structure is simply not conducive to reporting. However, executives are neither uninformed nor ignorant about sustainability or the corporate social and environmental consequences of their activities. In addition, as companies respond to regulatory requirements, public disclosure and sustainability reporting regulations should emerge (Stubbs et al., 2014).

From 2024 on, a new EU law requires large and listed companies to report frequently on the social and environmental challenges they face and the impact of their activities on society and the environment. The Corporate Sustainability Reporting Directive (CSRD) came into effect on the 5<sup>th</sup> of January 2023. This, therefore, strengthens and upgrades the regulations on the environmental and social disclosures companies are required to make. Impacted are approximately 50.000 companies, as the above mentioned large and listed companies, as well as SMEs are affected. This increases transparency and access to certain information. Even though the law was introduced in 2023, companies have to apply the regulations starting in 2024, for sustainability reporting to be released in 2025 (European Commission, 2022). Therefore, changes are to be expected as of next year. The World Travel and Tourism Council (WTTTC) is focused on introducing sustainability reporting to the organisations, to support them with their reporting process. They developed a detailed report about the actions they need to take when reporting (One Planet Network, 2018).

Besides the initiatives and approaches made by the different theme parks, there is an external motivator being rating and certifying agencies. These assess the sustainable behaviour of different parks, rate their behaviour, and certify for a sustainable performance. A well-known organisation for certifications is the International Standardization Organization (ISO). This organisation is involved in establishing and promoting the recognition of international standards. They focus their certificates on amongst other, different aspects of sustainability. For instance, the ISO 14001 focuses on environmental management, whereas the ISO 50001 centres energy management. However, there is not only a focus on environmental aspects, but also occupational health and safety is addressed with ISO 45001. The ISO is just only one of many organisations determining for sustainable behaviour (ISO, n.d.). Another certifying agency is EMAS (Eco Management and Audit Scheme), an organisation of the European Commission, that certified Portaventura in Spain for their environmental management of high quality (European Commission, n.d.). Portaventura has not only been awarded the EMAS

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certificate, but also the Aenor 0 Waste and the B Corp certificate, for their waste management and their social and environmental impact (Aenor, n.d.; B Corporation, n.d.). The Green Amusement Park certification, given by the German TÜV Süd, is a certification awarded to the Europa Park for their standards in sustainability (TÜV Süd, n.d.).

Alongside the certifications are rating agencies that assess the theme parks' behaviour in terms of ESG (environmental, social, governance). For instance, Dun & Bradstreet rated the behaviour of seven major corporations, such as Compagnie des Alps, Disney and Parques Reunidos. They based their rating on 31 ESG factors (Dun & Bradstreet, n.d.). Walt Disney is a company that has been rated by a variety of agencies, such as Sustainalytics ESG Risk Ratings, CSR Hub, and Moody's (Sustainalytics, n.d.; CSR Hub, n.d.; Moody's, n.d.). These certifications and ratings can be valuable, which motivates an increasing number of theme parks to become part of the initiative to enhance the social impacts to maximise the benefits to the economy.

## 3. Methodology

Based on the findings obtained from the literature review, the conceptual framework and research questions were developed. The chapter further outlines the chosen research design, specifically the case study approach, analytical techniques, data collection and limitations, and finally to answer the research questions and problem statement.

### 3.1. Conceptual Framework

The most fundamental component of a research project is the conceptual model. It consists of the concepts that are the subject of the research and the expected relationships between them (Veal, 2018). Several concepts and relationships relevant to this research were identified in the literature review. Therefore, the relationship between the different concepts is presented using the framework shown in figure 3 below.

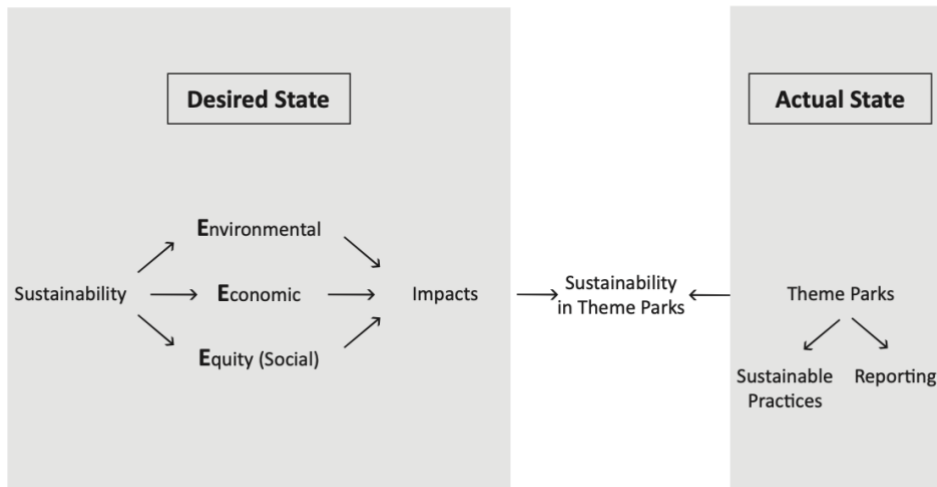


Figure 3 Conceptual Framework

Sustainability is categorised into the 3 E's, environmental, economic and equity (social), leading to the impacts that the three components have. Furthermore, the positive 3 E's represent the desired state, the theoretical state of sustainability in theme parks. The actual state represents the practical application. In this state the theme parks are divided into the two main parts of this research, the sustainable practices, and the sustainable reporting. The centre of the framework represents the combination of everything, especially the desired and the actual state, which is sustainability in theme parks.

### 3.2. Research Questions

Following the development of the problem statement, the literature review, and the conceptual model, topics of interest were identified, relevant to answering the problem statement and therefore need to be researched further. These are the reporting and communication activities in the three parks. The topic plays a role in answering the problem statement *'To what extent is the sustainable approach a part of the practices in the theme park industry?'*. In total, four research questions were developed.

1. How are the measures and practices reported at the Europa Park?
2. How are the measures and practices reported at the Movie Park Germany?
3. How are the measures and practices reported at the Phantasialand?

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The three research questions provide an overview of the current state of sustainability reporting. The research questions aim to assess whether parks are following approaches that other parks have already adopted, thus comparing theory with practice. Their approaches should be analysed to complement a more in-depth and case study approach covered by the fourth research question.

4. What are the best practices and the gaps in the theme parks approach to sustainability reporting?

This research question uncovers the strengths and potential gaps in the approaches to sustainability in the three parks. Concluding remarks are made, informing about what is common and missed in relation to the sustainable practices in the three parks. This is important to discover aspects that should be improved further and aspects that should be maintained and possibly further developed. Furthermore, based on this research question, an interview with the person responsible for the sustainability of the Movie Park Germany has been conducted in order to understand the practices adopted by the park. Therefore, the information from the interview is also a relevant part of this research question.

The first three research questions can be related to the first three objectives, mentioned in the introduction, whereas the fourth research question covers the last objective. Further information, including the questions, objectives, information needed, and research method can be found in Appendix B.

### 3.3. Research Design

The research design intends to provide the conceptual structure for the research. It also sets out the requirements for data collection and outlines the researcher's plan, including techniques and procedures that are used during the research process (Kothari, 2004).

The key strategy applied in this research is the combination of primary and secondary data. Primary data is new data gathered especially in the context of a particular research project. Secondary data on the other hand, is data which has been collected for a different primary purpose but may be reused a second time for the current project. With primary data, the researcher is the main user and in secondary research, the researcher acts as the secondary user (Veal, 2018). Primary data is collected through an expert interview for the case study part of this research, as a form of qualitative research and secondary data through reviewing the existing literature and the parks websites and reports.

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Different methods are made use of, with exploratory research being the main method, used for a deeper analysis and the comparative method, for the comparison of the parks. The exploratory study helps to provide clarification of a setting about which little information is available (Quintão et al., 2020). As the main research method is exploratory research, the intention is not to provide a concluding analysis about the general industry, but just an exploration of the public reporting. This gives a capacity of the exploring and a general overview of what is happening in the industry. Overall, this research is the first step or approach to understanding the industry and can potentially be followed up in the future. The aim with exploratory research in this thesis is to explore the sustainable practices at the three chosen cases. Additionally, the website and report research supports the exploration. The comparative research method is a type of research method that involves analysing phenomena and combining them to discover differences and similarities (Mokhtarian-Pour, 2016, cited in Shahrokh & Miri, 2019). The three cases are compared, but Movie Park Germany is examined in more detail, so the main research method of this study is exploratory. As mentioned, regarding primary research, one expert interview is conducted. The justification behind only one expert interview is the following: out of the three parks, only one interview was possible, another one declined, and the third park was not asked, as they do not share any information online and are less transparent than the other two parks. Nevertheless, having one interview is still considered as beneficial, as it provided a more detailed understanding of one park.

The interview matrix can be found in Appendix A. The expert chosen for this research is Isidora Díaz Heredia, Chief Sustainability and HSE Officer at Parques Reunidos, which is the cooperation that operates the Movie Park Germany. Consequently, Isidora has the highest position in the sustainability and responsibility sector of the corporation. The primary area of interest in the interview, is the interviewees expertise (Bohnsack et al. 2003, cited in Monke, 2021) and according to Schütz (1972, cited in Wassermann, 2014), an expert is characterised by the detailed and specialised knowledge. The literature review refers to the process of exploring and reviewing existing literature that is applicable to the topic of interest (Veal, 2018). Both methods are relevant to this research as they provide the theoretical background and foundation and explore potential gaps in research. The primary research provides the expert knowledge needed answering the problem statement. As the main focus of this research is on the sustainability reporting of the parks, the website and report research already gives a reasonable indication of what and how they report.

The three parks were selected based on different criteria. Firstly, parks in the same country were selected to avoid data bias and cultural influences on the results. The country of interest was Germany. Firstly, for convenience and accessibility reasons to the researcher, secondly, to avoid potential

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language barriers, especially in the individual research process. And lastly, the promotion of sustainable development is the guiding principle of the German Federal Government's policy. Germany committed to several of the in 2016 developed SDGs. Therefore, generally a high standard and the application of sustainability in German businesses and politics plays a big role (BMWK, n.d.). In addition, to contribute to the relevance of the industry, two bigger and more popular parks were chosen. In addition, to contribute to understand the relevance of sustainability for the industry, one of the three parks was chosen to deeper explore its sustainable practices.

### 3.4. Case Study Approach

In defining the case study approach, Gerring (2016, quoted in Veal, 2018) states that it can be divided into two parts. A case is defined as "a spatially and temporally delimited phenomenon of theoretical significance" (p. 398) and a case study is the "the intensive study of a single case or a small number of cases which also promises to shed light on a larger population of cases" (p. 398). The objective here is to gain an understanding about the phenomenon by examining one or several individual cases (Veal, 2018). Case studies are valuable, and the units of analysis can consist of a wide variety of components such as people, organisations, groups, institutions, countries, destinations, events, and projects (Çakar & Aykol, 2021; Veal, 2018). The approach is characterised as a qualitative approach to research and is a stocktaking of the industry (Çakar & Aykol., 2021). The case that is referred to is often a limited contemporary issue and a goal of the approach is to detect any significant variables and conditional relationships or create a model that represents a current state of affairs (De Urioste-Stone et al., 2018). Çakar and Aykol (2021) add that case studies should be used for subjects that are especially under-researched or not yet studied, where there is limited or hardly any empirical evidence. Yin (2014, cited in Çakar & Aykol, 2021) states that there are different sources of data: interviews, archived notes, different types of observations, and physical evidence. The unit of analysis are organisations of the entertainment industry, in this a case theme park, and the Movie Park Germany. As sources of data, contributing to the achievement of validity, is a Microsoft Teams interview and physical evidence (by means of articles, reports and information found online and on the parks websites).

The concepts of validity and reliability are considered but are not necessary to address the issue of sustainability in the two chosen theme parks, as this research is an exploratory study, with a comparative aspect, and it is not generally applicable to all and consequently not necessarily generalisable, as the research is only a starting point.

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## 3.5. Data Collection

As this research is based on primary and secondary research, different data collection methods were made use of. As for the primary research, a case study was used, which has been explained above. As a form of secondary research, website and report research was used. For the website and report research, the official websites of the three parks and the corporations website was used. As one of the parks is non-transparent by not reporting themselves, articles from external websites are also analysed. The report used is an official sustainability report, published by the corporation Parques Reunidos. The interview was sent to the interviewee beforehand and recorded. This allows the interviewee to prepare better and review the transcript in the process of analysing the results. The interview took place on the 12<sup>th</sup> of June.

## 3.6. Analysis Techniques

The primary data was collected through the expert interview, with Isidora Díaz Heredia. After conducting the interview, it is transcribed (Appendix D). The transcript is then used to be analysed for the case study chapter and the second and fourth research question. Another analysis technique made use of is the comparison of the indicators. As the GRI sustainability reporting indicators are relevant here, a comparison is made with these indicators. The general GRI standards are used and analysed, while going through the reports and websites of the parks. This includes the amount of standards covered, the components covered, hence environmental, economic, and equity or social and the additional information provided.

## 3.7. Limitations

This research is subject to several limitations. First of all, the scope is limited, as this research only covers Germany. This also impacts the scope of the study in general. Therefore, the outcomes cannot necessarily be applied to other countries and only function as inspiration and what could be done. The sustainability approaches taken by the parks are not suitable and implementable for all parks, as these are more popular parks and other parks potentially do not have the means to implement. Additionally, as this is exploratory research, it is not generalisable and only serves as a starting point for further in-depth research. Furthermore, only three parks are selected, which can be either examples of good or bad practices. However, this cannot be predicted and influenced in advance. Additionally, there are constantly changing trends in the field of sustainability, therefore, approaches, regulations, and requirements can be outdated at some point. This research can be one-sided, as the primary and secondary form of research are an interview, website and report research and a literature review. Therefore, observations and potential smaller interviews on site are not taken into account. Another

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possible limitation may be the interviewee from Parques Reunidos presenting the sustainability approach in a more positive light than it actually is. The last and biggest limitation of this research is the last-minute change that had to be made. The original plan of this research was to compare two theme parks in two categories, being the Movie Park Germany, as part of the corporation Parques Reunidos and the Europa Park an individually owned park. However, due non-transparency of the Europa Park, no interview was possible, and changes had to be made. Therefore, this research now has its focus on communication and reporting of sustainable measures of theme parks.

## 4. Case Study

Traditionally, Germany has been considered as Europe's theme park hub. Nevertheless, countries such as the UK, the Netherlands, France, Denmark, Sweden, and Spain created theme parks or improved the themes of already established theme parks over time. Visiting leisure facilities such as theme parks or zoos is very popular in Germany, with the Europa Park in Rust being the largest and most visited park and the Phantasialand being the second most visited and popular park (Graefe, 2022a; Milman, 2010). Additionally, amusement and theme parks are primarily visited by young adults and families (Statista, 2023a). While there are many independent theme parks in Europe, the global industry is largely controlled by two corporations, the Walt Disney Company, and Merlin Entertainments (Statista, 2023b). As already mentioned, there are 159 theme parks, visited by more than 38 million people in 2017 (Graefe, 2022b; The Park Database, n.d.a). An overview of some of the German theme parks can be seen in figure 4 on the right.

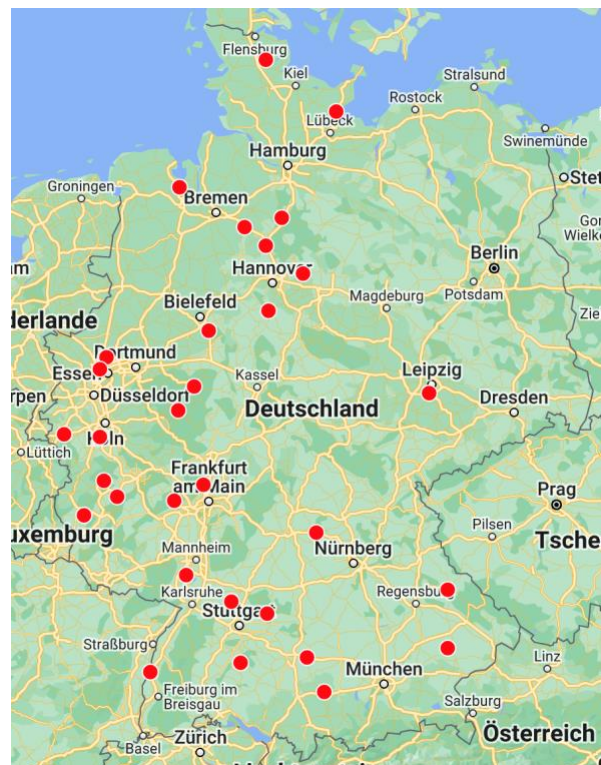


Figure 4 Overview Theme Parks in Germany. Retrieved from The Park Database (n.d.b)

Freericks et al. (2019) state that within the next years, topics emerging of primary concern for theme parks are digitalisation, sustainability, and interactive technologies. Generally, a connection between theme parks and sustainability is of importance. Overall, due to the large number of visitors, with millions of people visiting annually (Statista, 2023c), there are increased sustainability issues. As a result, and based on the growing importance of sustainability, the theme park industry's sustainability

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needs to be addressed. In general, it is essential that theme parks adapt a sustainable concept, which if properly planned, can have a positive cultural, social, and economic impact on the country's environment (Elghonaimy & AlSaeed, 2021). Subsequently, the impact of theme parks on the environment and approaches needs to be addressed and reported adequately.

This case study chapter introduces the three selected theme parks and their main characteristics, as well as the case study of Movie Park Germany and its corporation, Parques Reunidos.

## 4.1. Main Characteristics of the Chosen Theme Parks

Many theme parks in Germany already have a long tradition. The history of theme parks in Germany dates back to the 1920s, when the foundation stone for today's Tripsdrill Adventure Park was set near Heilbronn in Baden-Württemberg. Over the years, especially after the Second World War, more parks were built and the existing parks expanded, resulting in increasing visitor numbers (Müller, 2017). Three parks were selected for this study, the location of which can be seen in Figure 5. The one near Essen in the north-west of Germany is the Movie Park Germany, a little further south to Düsseldorf is the Phantasialand and all the way to the south, close to the French border is the Europa Park.



Figure 5 Locations of the Parks. Retrieved from Google My Maps

The Europa Park is a theme park on an area of 95ha located in Rust. With over 5 million visitors, from many different nations, it is the most visited theme park in Germany. The

Europa Park has a proud history: 250,000 people attended its opening in the summer of 1975, whereas nowadays, the family-run park is the second favourite tourist destination in Germany, behind the Miniatur Wunderland in Hamburg. The park has been developing since, as can be seen in figure 6 below, displaying a comparison in numbers between 1975 and 2022. Back then the hotel and

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restaurants did not exist, compared to today (Deutsche Zentrale für Tourismus e.V., n.d.; Europa Park, n.d.a).

	1975	2022
Area in hectares	16	95
Employees	50	4.450
Beds	0	5.800
Caravan pitches	0	200
Gastronomic outlets	5	107
Ticket prices	5.00 DM	€62.00
Attractions	15	over 100
Shows	1 puppet show	23 hours of shows per day

Figure 6 A comparison in numbers. Retrieved from Europa Park (n.d.a)

It is also considered as the flagship among the German amusement parks, and Europe-wide, only Disneyland Paris is more popular (Midasch, 2021). There are over 100 shows and attractions, 18 different fantasy themed and Europe themed areas, 13 rollercoasters and much more (Europa Park, n.d.a; Europa Park, n.d.b.). The 15 Europe themed areas introduce the visitors to the different European cultures (Europa Park, n.d.b.), with the first built being Italy (Statista, 2022). Additionally, the park consists of six themed hotels, with a total of 5.800 beds, and an indoor water park, called Rulantica (Europa Park, n.d.c.; Europa Park, n.d.a). The park is a family-run business and has been privately owned by the Mack Family since the opening (Europa Park, n.d.a). There are four seasons in the park, with it being closed for about two months a year. In 2023, the summer season started on the 25<sup>th</sup> of March and lasts until the 29<sup>th</sup> of September, which is followed by the Halloween Season from the 30<sup>th</sup> of September until the 5<sup>th</sup> of November. Afterwards the winter season, which is split into two, (HALLOWinter, translated as HELLOWinter and Winterzauber, translated as winter magic) starts and lasts until the 1<sup>st</sup> of December. The winter magic season starts on the 2<sup>nd</sup> of December and lasts until the 7<sup>th</sup> of January. Afterwards the park closes until the end of March (Europa Park, n.d.c).

The Phantasialand is a family-owned theme park, separated into six different thematic areas, that offers next to the attractions and rides various shows, special events and overnight stays in themed hotels. With around 1.2 million visitors, the Phantasialand in Brühl, near Cologne, is the second most-visited German theme park behind the Europa Park and is ranked 17<sup>th</sup> in the European ranking (Graefe, 2022a; WDR, 2017). Additionally, it is ranked as the fifth most popular sight in Germany, behind the Miniatur Wunderland, the Europa Park, Rotenburg op der Tauber and the Castle Neuschwanstein (Deutsche Zentrale für Tourismus e.V, n.d.). It was opened in April 1967 and is nowadays one of the

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most popular attractions in North Rhine-Westphalia and one of the best-serviced theme parks in Germany (Graefe, 2022a). The six thematic areas covered are Asia, Africa, Berlin, Fantasy, Mexico, and Mystery. Additionally, there are three hotels. The Hotel Ling Bao, a far eastern time-out hotel, the Hotel Matamba, an African safari hotel and the Hotel Charles Lindbergh, an adventure themed hotel (Phantasialand, n.d.a). The park is open from late January until the 18<sup>th</sup> of November. During the weeks in between, the 'Phantasialand Wintertraum' (translation: Phantasialand winter dream) is open, the winter version of the park. As 70% of the rides and attractions are roofed, almost all rides are suitable for the winter season. Additionally, there is an ice-skating rink and winter decorations (Koeln.de, n.d.; Phantasialand, n.d.b).

The Movie Park Germany, located in Bottrop, Germany is a seasonal theme park, with the focus put on movies and TV shows. It is the biggest movie and theme park in Germany with 40 attractions and shows in seven themed areas on 45ha (Movie Park, n.d.a). The thematic areas are as follows: The Old West, Santa Monica Pier, the Hollywood Street Set, Nickland, the Hollywood Studio Set, Streets of New York, Federation Plaza (Movie Park n.d.c). The park opened on the 30<sup>th</sup> of June 1996 as Warner Bros. Movie World, under the theme "Hollywood in Germany", on the former site of the Bavaria Film park theme park (Van Schoonhoven, n.d.). Since 2010, it is part of the Spanish theme park corporation Parques Reunidos (Wnuck, 2010). Parques Reunidos operates in all types of parks, across the four market segments (theme and water parks, zoos, and aquariums) and regions, making it the only leading leisure park operator with a global reach. The company has a 50-year history of owning and operating more than 50 leisure parks in Europe, North America, and Australia (Parques Reunidos, n.d.a). The different types of parks in the four segments in which the group operates are shown in Figure 7 below. The breakdown is not only by park type, but also by origin. The data provided is from 2020, however, the figure below has not been published yet (Anton Clavé, 2024).

	Spain	Other Europe	Americas	Asia Pacific	Total
Amusement and theme parks	2	7	6	1	16
Marine Life Parks / Aquaria	2	3	3	0	8
Zoos	3	3	0	0	6
Water parks	7	6	6	1	20
Other	3	0	0	0	3
TOTAL	17	19	15	2	53

Figure 7 Parks distribution across the four segments. Anton Clavé (2024).

In 2023, the park opened on the 24<sup>th</sup> of March and closes in late November.

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## 4.2. Case Study Movie Park Germany and Parques Reunidos

This case study is divided into the two main aspects of this research, sustainable policies and practices, and sustainability reporting and communication. Both, the Movie Park Germany, and the corporation Parques Reunidos are included in this case study.

As shown in the literature review, theme parks can have both positive and negative impacts on the environment. In the case of Parques Reunidos and the Movie Park Germany, the rides and attractions have a negative impact on the environment. They have an increased use of resources such as energy and water for the rides and attractions, as well as waste production from food and beverages or even maintenance. Therefore, their overall environmental impact is perceived as negative. The economic impact is seen as positive. Theme parks create jobs for the local community and work with local suppliers, which in turn benefits the local economy. On the social side, there are several aspects. The rides and attractions must be properly maintained and safe, as accidents have a negative impact. However, the impact is mainly seen as positive. Most theme parks, including the Movie Park Germany, are located near cities. This benefits society as school trips to theme parks are used to educate children about movement and physics. An additional benefit for the communities are the corporations with NGOs to enable people with less financial means visits to the park. These partnerships are constantly promoted. Another positive social impact of the Group's theme parks, including the Movie Park Germany, are the campaigns that benefit the local communities. For example, part of the regular ticket price is donated during difficult times. In the case of the Ukrainian war of aggression or the floods in Italy, which were close to the park in Emilia Romana, 1€ of the regular ticket price was donated to the Red Cross. For the Ukrainian war of aggression, the period was three weeks, and for the Italian floods, one weekend. Therefore, the impacts can be seen as both positive and negative (I. Díaz Heredia, personal communication, June 12, 2023).

Every organisation faces challenges and obstacles when it comes to the implementation of sustainability. For Parques Reunidos and the Movie Park Germany, these are mainly short-term challenges. This is due to the need for resources, money, time, and investment. Another challenge is the relative newness of sustainability in the company. Sustainability was only integrated in 2020, driven by shareholder and stakeholder demands. Before 2020, it was seen as a separate issue to be addressed by the parks on their own behalf. This is not to say that sustainability was not integrated before, but it was not demanded by the company and was only done at an individual level. However, it needs to be integrated into different tasks and is seen as an additional task to be performed. Sustainability must be considered from the very beginning, not later. For example, new equipment should be energy

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efficient and safe. It is important to ensure that the equipment meets the requirements before it is purchased. However, because sustainability is new to the company and is constantly evolving, it takes time to implement it properly (I. Díaz Heredia, personal communication, June 12, 2023).

Sustainability goals and targets are usually set to measure success. But there is always room for improvement. According to Isidora Díaz Heredia (personal communication, June 12, 2023), more needs to be done in the theme park sector in terms of sustainability. There is a lot of potential, for example in terms of waste, water, and energy, so in terms of environmental sustainability. But also, with regard to the social dimension. Regarding education and awareness, there is the potential to educate future generations. Especially since most theme parks are family theme parks, so they target children and teenagers. Therefore, theme parks can do a lot to raise awareness and educate local people. The sector is going to become more sustainable in the coming years. The literature review states that there is an increasing interest by the population in sustainable practices. However, this is not an aspect that Isidora Díaz Heredia (personal communication, June 12, 2023) sees reflected in customer behaviour. Sustainable behaviour is not yet influencing the decision to visit, as the place the customer is visiting is not perceived as real, so they do not expect a theme park to be strict about sustainability and tolerate more aspects such as single-use plastics, but this is expected to change with future generations.

In order to become part of the group, the Movie Park Germany and other parks had to meet certain requirements. Requirements set by Parques Reunidos are for instance concerning energy consumption, waste management, the greenhouse gas emission, and general standards. Electricity must come from renewable sources or be backed by energy attribute certificates. This a mandatory aspect, to ensure sustainability in terms of electricity. Additionally, the waste needs to be managed adequately, and the amount of waste sent directly to landfill needs to be reduced as much as possible. The greenhouse gas emission also need to be managed. In terms of general standards, such as health and safety, minimum requirements must be met, and cross audits are carried out to ensure the right behaviour. These are minimum contractual requirements. If a park does not meet these requirements, there are consequences for the general manager, possibly leading to dismissal, and not for the park, as this concerns the manager and is not a park-specific issue. Moving on with existing sustainability certifications. The group itself does not have any certifications; these only exist on an individual park basis. For example, the Movie Park Germany has been awarded the 'Okay for kids' certificate by the TÜV Süd and the Spanish parks have been awarded the 'S for Sustainability' certificate. However, as not all certifications are transnational, it is not possible to generalise. Although the corporation does not have sustainability certifications, it values certifications and promotes the parks with certifications (I. Díaz Heredia, personal communication, June 12, 2023).

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Parques Reunidos has more than 50 parks on three continents. Implementing sustainability in all of them can be a challenge. Europe is more educated and sustainable than the United States of America. Differences do not only exist on a continental level, but they also exist when comparing Northern Europe with Southern Europe. This aligns with the literature review, that states that there is different levels of education existing in terms of sustainability. In terms of sustainability, Europe is more advanced because there are many regulations that have been enforced. These include single-use plastics and waste management, separation, and recycling. In the US however, landfill is the most common option, because it is the cheapest and easiest option, which is not what Parques Reunidos wants. In addition, due to the difference in education levels between Europe and the US, simple additions such as separate waste bins are a challenge for guests, as Americans are not used to them. Consequently, they do not pay attention and use these incorrectly. Environmental sustainability is seen as a political issue in the US and people making remarks concerning sustainability are labelled to support a certain party. On the social dimension, however, the US is more advanced than Europe, especially when it comes to diversity and inclusion. Accessibility, for example, is an aspect of the park that Americans are more likely to have comments and demands about. In comparison, this is less important to Europeans. Overall, minimum standards are set for parks to achieve. These are achievable for all parks, but there is a difference in the speed of implementation. Some countries are developing and implementing faster than others. However, the end goal is the same for all (I. Díaz Heredia, personal communication, June 12, 2023).

The Movie Park Germany itself is not required to report to the public. Consequently, they choose not to. They report directly to Parques Reunidos, as the corporation has to publish an annual consolidated report. The park is not forced by the corporation to produce its own sustainability report. This is because the park, as a legal entity belonging to a company, is not required to report itself. Additionally, they have never produced their own report. This is different from the Spanish parks, that are part of the corporation, for example. They see the value in producing their own reports from a certification point of view. However, this is not the case for the German parks, including the Movie Park Germany (I. Díaz Heredia, personal communication, June 12, 2023). The only official reporting from the park itself comes in the form of irregular press releases. In the last two years there has only been one press release about the new environmentally friendly measures. Apart from that, the park does not provide any information on its approach to sustainability. The other press releases do not have anything to do with sustainability, but with park related information, such as a seasonal balance for 2022 or changes in the park (Movie Park, n.d.c).

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In recent years, the Movie Park has focused on being greener and implementing more environmentally friendly measures within its operations. In 2019, they joined the 'ECOPROFIT' initiative and wanted to take more responsibility to make the business more climate neutral. The aim was to be more sustainable and use energy and raw materials more efficiently. As well as raising awareness of sustainability among its employees, the park also aims to improve its waste management and use of new technologies to conserve resources. In total, the aim is to save around 75,000 kWh of energy per year. The 'ECOPROFIT' project is a cooperation project for companies with the aim of strengthening the participating companies both environmentally and economically. Examples of greener practices at the park include reducing the use of plastic products, increasing the use of local products, and using bags made from recycled materials and sugar cane. There is also a focus on water management. Their water is free of additives such as chlorine and natural well water is used (Movie Park, 2021).

Continuing with the sustainability reporting of the corporation. Parques Reunidos follow three sustainability reporting standards. Its primary reporting is based on the Global Reporting Initiative (GRI). According to Isidora Díaz Heredia (personal communication, June 12, 2023), the GRI standards are the most comprehensive way of reporting on sustainability and the impacts of the 3 E's. Another guideline the corporation follows is the SASB framework. This focuses more on the financial impacts of sustainability. The third guideline is the World Economic Forum. The focus here lies on the triple bottom line and the link between profit and planet, hence an environmental and economic focus. The accuracy of the information is very important. The corporation works with KPMG, an auditing and consulting firm. They verify the accuracy of the information provided (I. Díaz Heredia, personal communication, June 12, 2023).

The website of the Movie Park Germany refers to the 'About us' section of the Parques Reunidos website. On this website, under 'Commitment', the company's responsibility information can be found (Parques Reunidos, n.d.b). Their four most recent sustainability reports are available in English on the website. When comparing the content index to the GRI standards, the aspects reported about and not reported about over the four years is the same. The missing aspects are materials for the environmental index and human rights, indigenous rights, and safety practices for the social index (Parques Reunidos, 2020; Parques Reunidos, 2021; Parques Reunidos, 2022; Parques Reunidos, 2023).

Parques Reunidos have to comply with certain regulations in its reporting. These are European regulations, transposed to Spanish regulations, so they are subject to European and Spanish regulations. In the case of the Movie Park Germany, they have to comply with German law and regulations, and in addition there may be a Spanish law that applies to the whole group, regardless of

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whether the park is in Germany or Australia. So, the Movie Park is regulated by European law, transposed to Spanish law and German regulations. There are also four German parks in the group, which are part of a holding company and can lead to increased disadvantages. For example, there can be certain regulations that apply to a certain number of employees, but as Movie Park is part of a holding with four parks, these employees are added together. Therefore, they can be at a disadvantage compared to other German family-owned parks such as Europa Park or Phantasialand (I. Díaz Heredia, personal communication, June 12, 2023). As mentioned previously, the new EU legislation concerning the reporting by large and listed companies is to be implemented in 2024. Nevertheless, the exact regulations are still to be discussed and could either lead to changes for the reporting of the group and park or not. As the park is currently exempt from reporting individually, depending on the exact regulations, this could stay the same. In case the regulation mandates the individual reporting, the Movie Park Germany has to write down the already collected information for the corporation and publish their own report. In general, the future of sustainability in the theme parks has a lot of potential for development

The Group's sustainability report covers the sustainable practices of the whole corporation, including its parks and general businesses. Therefore, the report must cover the relevant aspects and highlights of all the parks. According to the list of parks included in the scope of the report, in 2019 there were 56 parks part of the corporation, in 2020 there were only 54, in 2021 there were 55 and in 2022 there were 56 parks included in the sustainability report of the corporation (Parques Reunidos, 2020; Parques Reunidos, 2021; Parques Reunidos, 2022; Parques Reunidos, 2023). As these 56 parks need to report to the group and including all information in the consolidated report would exceed the scope, the information reported on the park needs to be selected. This is based on a materiality assessment and the regulations. There are key areas in the environmental, social and governance areas that need to be reported. Following the materiality assessment, additional relevant information is selected. In addition, there are regulations in Spanish law. These require the company to report on aspects such as personal data, pay gaps, the percentage of women and men in the company's different departments and management positions. The decision is therefore based on the company's own assessment of materiality and the regulations (I. Díaz Heredia, personal communication, June 12, 2023).

In 2021, the sustainability aspects reported by the company in the report were as follows. The 'ECOPROFIT' initiative "(aims) to reduce operational emissions, conserve natural resources, increase eco-efficiency and raise awareness of the environment and sustainability" (Parques Reunidos, 2022, p.19). They also provide information on water management and state that they are located in an area with low water stress. Other social aspects include the 'OK for kids' certificate, awarded by TÜV Nord,

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which certifies the general safety of the park for children. The second relevant certification is the 'Tourism for All' certificate, awarded by the German Ministry of Economics and Energy (BMWi), which rewards a park that is accessible to everyone, including people with different types of disability (Parques Reunidos, 2022). This information is consistent with what was reported in the press release. As of 2022, the company reported a change in the irrigation schedule in the park (to night-time) to avoid evaporative water loss, that occurred in Germany due to the high temperatures recorded last summer. In addition, 'Hunters for Hate' was a special Halloween themed day organised by the park to promote anti-discrimination, anti-bullying and discrimination, violence, homophobia, and racism, and to show support for the LGBTIQ+ community. Finally, they were once again awarded the 'Tourism for All' Certificate (Parques Reunidos, 2023).

Sustainability and sustainability reporting in Parques Reunidos and in the parks part of the company are subject to internal and external motivation. For example, internal motivation can be based on social responsibility or the desire to be attractive to new employees. With the increasing interest in sustainability, especially in tourism, this is also communicated to applicants and potential employees. External motivators can be the stakeholder and shareholder demands, that request increased amounts of sustainability information. Another motivator for the parks themselves is the sustainability newsletter provided by the group, that includes and praises parks with outstanding or worth mentioning results or approaches (I. Díaz Heredia, personal communication, June 12, 2023).

A comparison of corporate reporting indicates that Parques Reunidos is one of the companies that shares more sustainability information with the public than others. Similar to Walt Disney, they report on all the main components of the GRI standards, with the exception of product responsibility and general reporting notes. However, other major companies in the theme park industry, such as Compagnie des Alps, Merlin Entertainments, Cedar Fair, Six Flags, Sea World Parks and Entertainment and Village Roadshow, do not report as thoroughly as Walt Disney and Parques Reunidos (Cedar Fair, 2022; Compagnie des Alps, n.d.; Merlin Entertainments, n.d.; Sea World Entertainment, n.d.; Six Flags, n.d.; Village Roadshow, 2017). In total, Parques Reunidos reports on 73 GRI standards (Parques Reunidos, 2023).

## 5. Research Results

This chapter entails the main findings discovered by means of primary and secondary research. The data is presented according to the four research questions, that were introduced in the methodology. The information is based on website and report research, the expert interview with Isidora Díaz

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Heredia and the information gathered for the case study of the Movie Park Germany presented above. In the secondary research, significant differences between the parks were discovered, such as the ownerships of the parks, being family-owned and therefore independent and being operated by a corporation, the general offer, and the history for instance. Additionally, the literature review revealed that sustainability reporting is an emerging topic, not yet adopted by all businesses. As a result, the data available varies, particularly in relation to sustainability reporting. The following section details the reporting procedures and presents some of the specific information published by the parks.

As previously mentioned, and as the literature review discovered, different parks and corporations report differently and to a different extent. Figure 8 below presents an overview of different parks and corporations and their types of reporting. Individual parks are highlighted in blue and corporations and parks belonging to a corporation are highlighted in green. Additionally, the three parks and corporation relevant for this research are highlighted in bold face.

Sustainability Report	Materiality Report	ESG-Report	CSR-Report	Website Information
<b>Liseberg</b>		Hersheypark	Disneyland Paris	<b>Europa Park</b>
Beto Carrero World		Cedar Fair Entertainment Company	Tivoli Gardens	Efteling
Grupo Xcaret			Portaventura	Puy du Fou
<b>Parques Reunidos</b>			Walt Disney	Alton Towers
				Legoland Billund
				Chessington World of Adventures
				<b>Ocean Park</b>
				Merlin Entertainment
				Universal Parks and Resorts
				Six Flags
				Seaworld Parks & Entertainment
				Village Roadshow
				Compagnie des Alps
				<b>Phantasialand</b>
				<b>Movie Park Germany</b>

Figure 8 Overview types of reporting.

This shows that many parks only report on their websites about their approaches to sustainability. And even though the Phantasialand is listed in the website information section, they are an exception, as the only sustainability information that is reported is on external websites, reporting about their activities.

### 5.1. Europa Park

Although the literature review discovered that there are about 50.000 companies reporting according to the GRI standards, the Europa Park is not among them. They share their sustainability information on a separate website, giving a general and for some cases very in-depth overview. Their magazine website covers a lot of information related to sustainability (Europa Park Magazin, n.d.a). As they report differently and therefore do not comply with the GRI standards, appendix C displays the difference. In summary, the Europa Park only reports on nine aspects that are mentioned in the GRI standards. These are the statement, the name of organisation, the location of the headquarter and contact point for questions as part of the general reporting standards. Aspects mentioned, that are more sustainability specific are the environmental goals and performance, the organisational responsibility as well as additional contextual information and as part of the social component, the goals and performance, and the organisational responsibility. However, these aspects are not clearly stated in a report and therefore listed in a table in the appendices (as would be the case in a report according to the GRI standards) but have to be individually searched for when going through the articles published on the magazine's website. Even though they do not report according to the GRI standards, the information they publish is still very detailed and thorough. Nevertheless, the website has not been updated since 2020, hence they do not report annually.

As the sustainable approach of the park is not presented in a separate case study, their sustainable approach is mentioned briefly. The magazine websites headline is 'Verantwortung Zukunft – Wir denken in Generationen' (translated as Responsibility Future - We think in generations). This already indicates their responsible behaviour towards sustainability. Considering the definition of sustainability mentioned in the literature review, that takes into account the need of the future generations, they pay attention to not compromise these needs. Different aspects regarding sustainability are covered by the magazine. In general, the Europa Park mentions information according to the three E's. Starting with the environmental component. The parks environmental management has been ecologically sustainable since the opening in 1975, with the initial focus being put on waste disposal and recycling. Energy management is another central point, with the first energy-saving lamp installed in 1988, leading to nowadays 60% of the lamps being energy-saving and the employment of an energy manager in 2012. Additionally, the park has 5.500 solar modules and therewith saves 750 tonnes of carbon dioxide. Their recycling rate is at 77%, corresponding to 40 tons annually. The Europa Park is also characterised by its centuries-old tree population and its many green spaces. They want to interfere as little as possible with the surrounding environment and around 5.000

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trees of 400 different species contribute to the parks unique flair (Europa Park Magazin, n.d.b). The park is also designed to provide a rich habitat for animals. For example, for bees, there is a rich food supply from January to October. They also provide nesting boxes, and once the water park Rulantica was added, 28 additional nesting boxes were distributed, leading to a total of 60 boxes in the area of the water park (Europa Park Magazin, n.d.c). The new water park also reflects the park's commitment to sustainability, as it has worked with authorities and experts to develop a package of mitigation measures to ensure sustainable standards (Europa Park Magazin, n.d.d).

Moving on with the social or equity aspect, the park is one of the top employers in Germany. According to own statements, the employees are part of the parks success (Europa Park Magazin, n.d.b). Consequently, they receive in-depth training and development possibilities and are offered 700 seminars annually, with 10.000 training participants, and everyone, no matter the position being eligible for further training. Additionally, their innovative training programme is award winning (Europa Park Magazin, n.d.e). Their social commitment includes the support of different organisations, such as the 'Santa Isabell Association', or the 'Einfach Helfen' (translated as simply help), which both support families in need. As already mentioned in the literature review, the three E's go hand in hand, and the park states that there can be no sustainability without economic development (Europa Park Magazin, n.d.b), which is however not presented as thoroughly as the other components of sustainability. According to own statements, without the sustainable and resource saving value creation, the development from a one-man business to Germany's largest amusement park would not have been possible. The three pillars of sustainability have always been an important guideline, even though they were not called that in the past and were applied more intuitively (Europa Park Magazin, n.d.f). The overall extent of the information provided shows that sustainability is taken seriously at the Europa Park.

With respect to the research question 'How are the measures and practices reported at the Europa Park?', the park reports information in a different manner and not according to the proposed standards for sustainability reporting. The park reports through a sustainability website, which features articles on a variety of topics. Nevertheless, they are being very transparent with a high focus on sharing their sustainability information. Additionally, they put a high focus on sustainability, hence it truly matters to them. The only aspect that is missing is the economic dimension, where little information is exchanged. When comparing theory with practice, the park is deciding against the common forms of reporting, however, apply their own way of reporting.

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## 5.2. Phantasialand

Although the Phantasialand is one of the most popular and most visited theme parks in Germany, they hardly comply with any sustainability reporting activities. There are no reports to be found online, and are not reporting themselves, but are being reported about. Additionally, the information reported about the parks sustainability only refers to environmental sustainability, neglecting the ecological and social component.

Even though Appendix C lists the park as publishing website information, this only relates to some articles published on different newspaper websites and other websites, informing about their practices. In comparison to the other parks, the Phantasialand is not as transparent. There is no information to be found on their website. The website Ecowoman (n.d.), publishes about the park wanting to be more sustainable by saving electricity and Co<sup>2</sup>. Lighting is one of the main ways to achieve this. The attractions and restaurants are illuminated up to twelve hours a day. Therefore, it is a helpful solution to install energy-efficient LEDs. However, this is all the information published about the sustainability of the theme park. Therefore, indicating very limited reporting and communication measures.

Referring to the research question 'How are the measures and practices reported at the Phantasialand?', the Phantasialand hardly reports any information about their sustainable measures publicly. Therefore, they are not being very transparent with their process of sustainability. When comparing the theory with practice, the Phantasialand belongs to the companies deciding against sustainability reporting, however, due to the lack of transparency, the reasons are unknown. Additionally, they may be reporting, just not publicly.

## 5.3. Movie Park

The Movie Park Germany is part of the corporation Parques Reunidos, and the corporation publishes additional sustainability information. Therefore, the general reporting of the Movie Park Germany can be separated into two parts, firstly the reporting and information provided by the park itself, and secondly the reporting measures and information provided of Parques Reunidos.

By law, the Movie Park Germany is not obliged to produce their own sustainability report. This is based on a regulation which states that as long as they are a legal entity that is part of a corporation, they are exempt from the regulations. Consequently, they have never created and published their own sustainability report and therefore benefit from the exception. As mentioned above, the only official

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communication from the park itself is in the form of press releases, however, this way of communicating is not used regularly with only one release about environmentally friendly measures in two years. Otherwise, the park does not disclose its sustainable approach. Therefore, the park itself is not acting very transparent, as the information provided only covers a small part of the GRI standards, namely the name of the organisation, the primary brands, products, services, the location of the headquarters, the awards received and the contact point for questions, as part of the general information and reporting parameters. With regard to the primary brands, products and services, information is provided on other parks that are part of the group (Movie Park, n.d.a). However, specific sustainability information is missing, which does exist, they just choose not to write it down and make it available to the public (I. Díaz Heredia, personal communication, June 12, 2023).

The sustainability reporting of the corporation is regulated by law. Parques Reunidos is obliged to publish a consolidated sustainability report. This is subject to different European regulations that are transposed to Spanish law. This law however is also applicable to the Movie Park Germany. Therefore, they have to comply with German law and Spanish law, as they are part of a Spanish corporation. The sustainability reporting guidelines that the Group follows are the GRI, SASB and the World Economic Forum. They cover a wide range of aspects in their reporting, including the 3 E's and financial aspects. The GRI is the main standard used and is the most comprehensive form of reporting. SASB and the World Economic Forum are additional forms of reporting that add up to a comprehensive way of reporting. The corporation's website displays the four most recent sustainability reports. For these reports, they collect the sustainability information from the individual theme parks and combine it in a consolidated report. Including all the information from all parks would exceed the scope of the report, therefore, a selection is made according to a materiality assessment and regulations. The key areas, environmental, social and governance aspects need to be reported. The materiality assessment helps select the additional information and the information that is not regulated by the law, such as personal data, pay gaps, the percentage of women and men in the company's different departments and management positions.

The sustainability reporting provided by the corporation is extensive and transparent, by law and own interest, but the current regulations allow the Movie Park Germany to be non-transparent. But this could change as of next year. With the new EU legislation mentioned in the literature review, requiring reporting by large and listed companies, the Movie Park Germany could be obliged to report. However, this depends on the exact regulations to be introduced. At the moment, individual parks are not required to report themselves as long as the corporation they are part of reports the results in a consolidated sustainability report. If this regulation changes, the Movie Park Germany would be

affected and would be forced to produce its own report. Nevertheless, the consolidated report is still mandatory.

To answer the research question 'How are the measures and practices reported at the Movie Park Germany?', the group follows the GRI, SASB and World Economic Forum standards. In this case, theory aligns with practice. Nevertheless, the consolidated report is helpful, but does not provide much information about the sustainability situation at the Movie Park Germany. As a result, there is still a lack of information, as the sustainability report shows the behaviour of the group but does not provide specific information on the Movie Park Germany. Data on the general 3 E's are missing, apart from the certifications received, initiatives joined, or projects developed. Taking this into account, the only component reported on is the environmental component. Economic and equity (social) are neglected in the parks reporting and in the reporting of Parques Reunidos about the park. Overall, the information provided on the individual parks is insufficient and therefore subject to improvement. Finally, by publishing little information, the park itself is not very transparent. Therefore, even though the corporation is very transparent regarding their sustainability, the Movie Park Germany is non-transparent, and the information could be made accessible to all by producing their own report.

The secondary research provides detailed information about some of the measures taken at the Europa Park, indicating that they take sustainability seriously. The Movie Park on the other hand provides far less information publicly about sustainability and only recently introduced their sustainable measures. Nevertheless, Parques Reunidos provide additional information. In comparison to the other two parks, the Phantasialand reports the least information, neglecting the economic and social component completely. Even though information is presented, some information for instance about the strategies, plans for the future, obstacles and requirements is still missing.

#### 5.4. Best Practices and Gaps in the Theme Parks Approach to Sustainability Reporting

This research question is divided into two sections. At first, the general best practices and gaps in the reporting of the selected theme parks are presented. This is followed by company-specific information on the Movie Park Germany, as an inspiration for the best practices and gaps.

Starting with the Europa Park. Although they do not report according to the GRI or SASB standards, their sustainability website covers the three dimensions thoroughly, neglecting the economic component a little by only mentioning how important it is without further information. In addition, the

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person trying to find information on the website would have to search for the information published by the park in different articles, as the relevant information is not published in one article, but in several. In general, however, the information provided is thorough and transparent, but comprehensive to find.

The reporting of Phantasialand mainly shows gaps in its sustainability reporting, as it is completely lacking, and the park shows little transparency. It does not matter how the parks report on their sustainable practices, as long as they report on the three components. Therefore, reporting on environmental, economic, and social sustainability would be a best practice. In addition, from 2024 the reporting should be in line with the new EU legislation on sustainability reporting, especially since it is a family-owned, they do not have a corporation reporting in a consolidated report.

Continuing with the Movie Park Germany. They provide very little information themselves and have some additional information from the company. This is a gap as there is a general lack of information and transparency, however, this is legally allowed. Another gap is that they do not report on all levels, only the environmental component is covered. The company's general reporting on the park is subject to improvement, but for Parques Reunidos it is not possible to report adequately on all the parks that are part of the company. This would go beyond the scope of the sustainability report.

Parques Reunidos can be used as a positive example of best practice in reporting and as a negative example for the gaps in line. First of all, it is important that the reporting is subject to the applicable regulations. This includes European legislation, local legislation and possibly legislation issued by a corporation. In order to avoid further problems, it is necessary to comply with these. Additionally, it is important to base reporting on a common standard in order to comply with global standards. Furthermore, reporting can be as comprehensive as possible. Therefore, not only one standard can be applied, but several, as in the case of Parques Reunidos. As mentioned above, they cover almost all aspects by applying the GRI, SASB and World Economic Forum standards. This includes the 3 E's, but also the financial component through SASB. These complement each other well to provide even better sustainability reporting.

Another relevant aspect of the best practices is the motivators. Sustainability and sustainability reporting at Parques Reunidos and in the parks part of the corporation is subject to internal and external motivation. This can be influenced by for instance social responsibility, stakeholder and shareholder demands and the newsletter developed by the corporation. This motivation can pressure parks to comply with certain standards and value their sustainability reporting.

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In the case of a corporation, another best practice is already the foundation of setting sustainable requirements for parks invested in. In this case, general sustainability standards can be set, which can have a positive influence. The requirements set by Parques Reunidos include energy consumption, waste management, greenhouse gas emissions and general standards. These are minimum requirements that are contractually agreed on. Furthermore, as non-compliance has consequences for the sustainability manager or general manager, there is pressure on the parks to act sustainably and implement the practices. Lastly, it is important to report based on the three E's and not neglect an aspect of sustainability.

However, even if Parques Reunidos can be used as a positive example, corporate parks should apply the standards and report themselves. The information always exists, but some parks decide not to report on their own. Therefore, the lack of a law requiring all entities to report, and not protect those with a corporation is a currently existing gap. However, there is a general lack of reporting on an individual level, which includes sustainability reports and information to be found online. As many park websites are very commercial, their websites lack general sustainability information. This is also the case for the Phantasialand and the Movie Park Germany. Therefore, not providing guests with some information is a gap.

With regard to the research question "What are the best practices and the gaps in theme parks' approach to sustainability reporting?", it can be said that reporting on the three dimensions, preferably in a sustainability report and according to the sustainability frameworks or standards would be the ideal situation. Gaps in the reporting practices is the lack of a law regulating the sustainability reporting and the easy accessibility.

## 6. Conclusions & Recommendations

### 6.1. Conclusion

This research aimed at conducting an analysis of the sustainability reporting approaches of the three most popular German theme parks, the Europa Park, the Phantasialand and the Movie Park Germany, with the problem statement 'to what extent is the sustainable approach a part of the practices in the theme park industry?'. The aim has been accomplished on the theoretical foundation of the literature review, the website and report analysis and the primary research by means of an expert interview. The literature review revealed several aspects that are of relevance. First of all, the rapid development of the industry in a context of expansion and growth of the number of facilities and customers reinforces

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the need for sustainable approaches. Moreover, this should be oriented towards to the three dimensions of tourism sustainability. Further, the increasing environmental concern is also reflected in the reporting. The reporting can be done according to different standards, such as the GRI or SASB. Nevertheless, not all companies decide to report. This can however change with a new law coming, requiring the reporting of all large and listed companies as of 2024.

The first conclusion that can be drawn is that the three parks report in different ways. Some choose not to report publicly at all, such as the Phantasialand, while others are more transparent, including the Europa Park. The Europa Park reports through its sustainability website and not according to the standards suggested in the literature review. The Movie Park Germany does not have to report as long as Parques Reunidos reports on its behalf. This is partially consistent with the literature review, as reporting should be based on the different standards that exist, such as GRI or SASB. However, only one of the three cases does this, and the others do not. Overall, the method of reporting does not matter as long as the information provided is comprehensive, covers all three dimensions and is easily accessible.

The second conclusion is as follows. According to the literature review, the three dimensions of sustainability play an important role in sustainability, sustainable tourism, and sustainability in theme parks. This is only partially reflected in the research results. Due to the lack of transparency of the Phantasialand, they do not comply with the reporting on the three dimensions. The Europa Park reports on the three dimensions, but neglects the economic dimension compared to the others. Parques Reunidos report according to the 3 E's as the sustainability reporting standards they work with comply with the dimensions, but as reporting on all theme parks that are part of the group in the consolidated report would exceed the scope of the report, there is little information on the Movie Park Germany. As they have chosen not to produce their own report, there is a lack of appropriate reporting on the three dimensions for the park. Additionally, they only report through press releases.

The final conclusion, in line with the literature review, is that there is still room for development and improvement in the theme park industry and the sustainable approaches and sustainability reporting. Especially with the rapid and continuous development of the industry, a sustainable and integrated approach is important. The industry has a lot of potential for further development and this potential should be used to bring about change.

Finally, in response to the problem statement 'to what extent is the sustainable approach part of the theme park industry's practice?', it can be said that sustainable approaches and sustainability reporting

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are already part of the theme park industry. Some parks are moving faster and doing more than others, but both aspects are being implemented. However, there are still aspects that can be improved, in particular keeping up with the constantly and rapidly evolving theme park industry and sustainability.

Although the scope of this research was limited to three German theme parks, this approach provided new insights into the industry and can potentially be used as a starting point for further research, across the entire industry. The research conducted is mainly exploratory in nature and therefore does not need to be generalisable. However, the approach provides an overview of current approaches and methods, as well as a deeper insight into the Movie Park Germany and Parques Reunidos. Finally, the research clearly illustrates the sustainability reporting practices of the three selected parks and raises the question of the results of the original plan.

## 6.2. Recommendations for the Industry

The research revealed four aspects that are of importance. Firstly, sustainability reporting should be mandatory for all, and no organisation should be able to escape the reporting. In the case of the Movie Park Germany, the corporation reports on behalf of the park. However, this should be mandatory for all parks, whether they are part of a corporation or privately owned. In addition, this reporting should be made available on the parks' websites. In this case, the reports do not necessarily have to be published, but a shorter and more easily understandable version should be made available to all. This would increase the sustainability transparency of all theme parks. To support this, stricter guidelines and regulations are needed, such as the new EU law requiring reporting. It is important for this new law to require reporting by all corporations, regardless of whether a corporation reports on their behalf. This is particularly important as the report published by the companies cannot be too extensive, as this would exceed the scope. The stricter guidelines with the EU law are also relevant, as the literature review shows that in Germany there is a high standard and application of sustainability in theme parks. Therefore, the reporting of these must also be appropriate. Finally, and most importantly, the reporting must be based on the 3 E's. The cases presented above show that reporting is lacking in this part. It is therefore important to report not only on the environmental dimension, but also on the economic and social dimensions.

## 6.3. Recommendations for Future Research

As the research method is exploratory, there are many ways to continue this research. Firstly, the original plan to explore and compare a corporate and a private theme park could be carried out. In addition, the exploratory method could be changed to a comparative one. As this research serves as a

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starting point for future research, this could lead to more detailed research findings. This is likely to produce different results, particularly due to the different regulations and approaches to sustainability. In addition, more in-depth research and interviews could be carried out. These could include not only interviews with sustainability managers, but also interviews with other employees or even guests, and observations. This would also help to avoid the potential positive reinforcement and bias of the results by the managers, as the opinions of other employees or guests and observations could verify the statements. The scope could also be widened to include several parks rather than just three. In addition, the research could be carried out with several parks, even across Europe, so that a comparison could be made between countries. Furthermore, as Isidora Díaz Heredia mentioned, there are big differences between northern and southern Europe. Therefore, a comparison at this level could yield interesting results. Finally, a cross-continental approach could be carried out, particularly taking into account the differences between the USA and Europe. In general, this research serves as a starting point and there are many possibilities for further research.

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## Appendices

### Appendix A: Interview Matrix

Topic	Interview Question
General Questions/ Consent	<ol style="list-style-type: none"><li>1. Can I use and store this interview for research purposes?</li><li>2. Can I record the interview (only for research purposes, data destroyed after graduation)?</li></ol>
Sustainability Framework	<ol style="list-style-type: none"><li>3. Which is your sustainability framework? / Is there a sustainability guideline that you follow?</li></ol>
Direction in sustainability?	<ol style="list-style-type: none"><li>4. What is the approach to sustainability? / What aspects are covered, particularly in relation to the three components of sustainability (3 Es)?</li></ol>
Drivers of sustainability	<ol style="list-style-type: none"><li>5. What is the motivation for sustainable development? (external/ internal)</li></ol>
Obstacles to sustainability	<ol style="list-style-type: none"><li>6. What are the potential internal and external obstacles/challenges to sustainability?</li><li>7. What are the current internal and external barriers/challenges to sustainability?</li></ol>
Reporting	<ol style="list-style-type: none"><li>8. How do you enforce the reporting of parks?</li><li>9. Does the corporation only report via the sustainability report?</li><li>10. How do you decide what park-specific information to include in the corporate sustainability report?</li></ol>
Sustainability function	<ol style="list-style-type: none"><li>11. Who is responsible for sustainability at the Movie Park? (Corporation/ parks)</li><li>12. How many rules/ regulations (etc.) does the corporation mandate?</li><li>13. How do you enforce sustainability in the parks?</li></ol>
Impacts of rides	<ol style="list-style-type: none"><li>14. What are the impacts of the rides/ attractions on the environment, economy and social?</li></ol>
Standards	<ol style="list-style-type: none"><li>15. Which standards and certifications do you apply/have?</li></ol>
Requirements	<ol style="list-style-type: none"><li>16. Are there certain sustainability requirements that parks have to fulfil to be part of the corporation?</li></ol>
Results	<ol style="list-style-type: none"><li>17. How do you see the results you have achieved through your sustainable practices?</li></ol>
Future of sustainability	<ol style="list-style-type: none"><li>18. What do you think about the future of sustainability?</li><li>19. Especially with the EU law (2024) about reporting. Do you think there will be changes in the industry and in what you are doing?</li><li>20. How do you measure success in terms of sustainability?</li></ol>

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	21. Are there any cultural differences in the implementation of sustainable measures (for example Germany/ Europe vs. US/ SA)?
Final Question	22. Is there anything else you want to say?

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### Appendix B: Outline Research Questions

Question	Objective	Information needed	Research method
Which are the reported measures and practices at the Europa Park?	<p>→ To give an overview of and understand existing approaches in the located based entertainment industry, especially theme parks</p> <p>→ To gather information about the sustainable practices made by the three German theme parks, the Europa Park, the Movie Park Germany and the Phantasialand</p> <p>→ To assess the reporting and communication measures of the three German theme parks.</p>	<ul style="list-style-type: none"> <li>- Overview current status and approaches</li> <li>- Which aspects are covered (in terms of the 3 Es)</li> <li>- Sustainable practices of the park</li> <li>- Reporting and communication measures</li> </ul>	<p>Primary and secondary research</p> <p>Primary and secondary research</p> <p>Primary and secondary research</p> <p>Primary and secondary research</p>
Which are the reported measures and practices at the Movie Park Germany?	<p>→ To give an overview of and understand existing approaches in the located based entertainment industry, especially theme parks</p> <p>→ To gather information about the sustainable practices made by the three German theme parks, the Europa Park, the Movie Park Germany and the Phantasialand</p> <p>→ To assess the reporting and communication measures of the three German theme parks.</p>	<ul style="list-style-type: none"> <li>- Overview current status and approaches</li> <li>- Which aspects are covered (in terms of the 3 Es)</li> <li>- Sustainable practices of the park</li> <li>- Reporting and communication measures</li> </ul>	<p>Primary and secondary research</p> <p>Primary and secondary research</p> <p>Primary and secondary research</p> <p>Primary and secondary research</p>

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<p>Which are the reported measures and practices at the Phantasialand?</p>	<p>→ To give an overview of and understand existing approaches in the located based entertainment industry, especially theme parks</p> <p>→ To gather information about the sustainable practices made by the three German theme parks, the Europa Park, the Movie Park Germany and the Phantasialand</p> <p>→ To assess the reporting and communication measures of the three German theme parks.</p>	<ul style="list-style-type: none"> <li>- Overview current status and approaches</li> <li>- Which aspects are covered (in terms of the 3 Es)</li> <li>- Sustainable practices of the park</li> <li>- Reporting and communication measures</li> </ul>	<p>Primary and secondary research</p> <p>Primary and secondary research</p> <p>Primary and secondary research</p> <p>Primary and secondary research</p>
<p>What are the best practices and the gaps in the theme parks approach to sustainability reporting?</p>	<p>→ To understand the contribution and the limitations made by the German theme park industry to sustainability.</p>	<ul style="list-style-type: none"> <li>- information above to compare the three parks</li> <li>- interview with the sustainability manager of Parques Reunidos</li> </ul>	<p>Primary and secondary research</p> <p>Primary research</p>

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## Appendix C: GRI Standards Europa Park, Parques Reunidos and Phantasialand

	Europa Park	Phantasialand	Movie Park Germany	Parques Reunidos
<b>Strategy &amp; Analysis</b>				
1. Statement	Yes	No	No	Yes
2. Key impacts, risks, opportunities	No	No	No	Yes
<b>Organisational Profile</b>				
1. Name of organisation	Yes	Yes	Yes	Yes
2. Primary brands, products, service	No	No	Yes	Yes
3. Operational structure	No	No	No	Yes
4. Location headquarters	Yes	Yes	Yes	Yes
5. Number of countries where company operates	No	No	No	No
6. Nature of ownership & legal form	No	No	No	Yes
7. Markets served	No	No	No	Yes
8. Scale of the reporting organisation	No	No	No	Yes
9. Significant changes	No	No	No	No changes
10. Awards received	No	No	Yes	Yes
<b>Report Parameters</b>				
1. Reporting period	No	No	No	Yes
2. Date of most previous report	No	No	No	Yes
3. Reporting cycle	No	No	No	Yes
4. Contact point for questions	Yes	No	Yes	Yes
5. Process for defining report content	No	No	No	Yes
6. Boundary of the report	No	No	No	Yes
7. Specific limitations	No	No	No	None
8. Basis for reporting	No	No	No	No
9. Data measurement techniques	No	No	No	Yes
10. Re-statements	No	No	No	None
11. Significant changes	No	No	No	None
12. Table identifying the location of the standard disclosures	No	No	No	Yes
13. Policy & current practice with regard to seeking external assurance	No	No	No	Yes
<b>Governance, Commitments and Engagement</b>				
1. Governance structure	No	No	No	Yes
2. Chair is the highest governance body	No	No	No	Yes
3. number and gender of members of the highest governance body	No	No	No	Yes
4. Mechanisms for shareholders and employees	No	No	No	Yes
5. Linkage between compensation for members and highest governance body	No	No	No	Yes
6. Processes in place for the highest governance body	No	No	No	Yes
7. Process for determining the composition, qualifications and expertise of the members of the highest governance body and its committees	No	No	No	Yes
8. Internally developed statements of mission or values, codes of conduct and principles relevant to economic, environmental and social performance	No	No	No	Yes

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9. Procedures of the highest governance body for overseeing the organisations identification and management of economic, environmental and social performance	No	No	No	Yes
10. Processes for evaluating the highest governance body's own performance	No	No	No	Yes
11. Explanation of whether and how the precautionary approach or principle is addressed by the organisation	No	No	No	Yes
12. Externally developed economic, environmental and social charters, principles or other initiatives to which the organisation subscribes or endorses	No	No	No	Yes
13. Memberships in associations/ organisations	No	No	No	Yes
14. List of stakeholders groups engaged by the organisation	No	No	No	Yes
15. Basis for identification and selection of stakeholders	No	No	No	Yes
16. Approaches to stakeholder engagement	No	No	No	Yes
17. Key topics and concerns that have been raised through stakeholder engagement	No	No	No	Yes
<b>Management Approach and performance indicators</b>				
Economic:		No	No	
- Disclosure on management approach	No	No	No	Yes
- Goals and performance	No	No	No	Yes
- Policy	No	No	No	Yes
- Additional contextual information	No	No	No	Yes
Environmental		Yes	No	
- Disclosure on management approach	No	No	No	Yes
- Goals and performance	Yes	No	No	Yes
- Policy	No	No	No	Yes
- Organisational responsibility	Yes	No	No	Yes
- Training awareness	No	No	No	Yes
- Monitoring & follow up	No	No	No	Yes
- Additional contextual information	Yes	No	No	Yes
Social Performance Indicators:		No	No	
Labour practices and decent work		No	No	
- Disclosure on management approach	No	No	No	Yes
- Goals and performance	Yes	No	No	Yes
- Policy	No	No	No	Yes
- Organisational responsibility	Yes	No	No	Yes
- Training awareness	No	No	No	Yes
- Monitoring and follow up	No	No	No	Yes
- Additional contextual information	No	No	No	Yes

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Human rights:	No	No	No	
- Disclosure on management approach	No	No	No	Yes
- Goals and performance	No	No	No	Yes
- Policy	No	No	No	Yes
- Organisational risk assessment	No	No	No	Yes
- Impact assessment	No	No	No	Yes
- Training awareness	No	No	No	Yes
- Monitoring, follow up and remediation	No	No	No	Yes
- Additional contextual information	No	No	No	Yes
Society:				
- Disclosure on management approach	No	No	No	Yes
- Goals and performance	No	No	No	Yes
- Policy	No	No	No	Yes
- Organisational responsibility	No	No	No	Yes
- Training awareness	No	No	No	Yes
- Monitoring & follow up	No	No	No	Yes
- Additional contextual information	No	No	No	Yes
Product Responsibility:	No	No	No	No
- Disclosure on management approach	No	No	No	No
- Goals and performance	No	No	No	No
- Policy	No	No	No	No
- Organisational responsibility	No	No	No	No
- Training awareness	No	No	No	No
- Monitoring & follow up	No	No	No	No
- Additional contextual information	No	No	No	No
General reporting notes:	No	No	No	No
Data Gathering:	No	No	No	No
- Feasibility assessment	No	No	No	No
- Data aggregation and disaggregation	No	No	No	No
Report form and frequency:	No	No	No	
- Definition of a sustainability report	No	No	No	No
- Medium of reporting	No	No	No	No
- Frequency of reporting	No	No	No	No
- Updating report content	No	No	No	No
Assurance	No	No	No	
- Choices on assurance	No	No	No	Yes

## Appendix D: Transcript Interview with Isidora Díaz Heredia

Kristin: All right, it's recording now. Perfect. Then I would say we just start, so the interviews is divided into three different topics or areas of topics. So first more into the corporation, then more into the park specific, and then just like results and future questions. **Which is your sustainability framework, or is there any sustainability guidelines that you follow?**

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Isidora: So, in terms of reporting? Because, uh, as you know, there are different reports. So, in terms of reporting, we use the Global Reporting Initiative mainly. Plus SASB. Plus, the World Economic Forum. So, in the report in the annex, you will see something that is like table of contents.

Kristin: Yeah, I saw that.

Isidora: And in the sixth, so you will find that. And also, we use already from reporting point of view, the European directive, on non-financial information. Because the, the previous, now it's called the European Directive for Sustainability Reporting. Before it was called, uh, European Directive for Non-Financial Information. This European Directive was transposed to the Spanish legislation. And because we are a company that produces consolidated financial statements and consolidated non-financial statement, we are obliged to follow that in terms of reporting. Then when it comes to implementation and action, implementation is not kind of framework that exists. So, there are different regulations if we talk about environmental sustainability or social sustainability or governance and also, what we apply is our internal standards and requirements. So, as we are a global company, what we do is we set minimum requirements that need to be followed by all the parks in all the regions, in all the countries. And then for sure each country needs to implement their specific regulations, but sustainability, at least in the way that I see it, is something that goes beyond compliance. So, you need to comply with the regulation, for sure, you comply with the regulation. But this is not really sustainability, you know what I mean?

Kristin: **And then why do you choose to work with those three? Isn't one enough? Or why are you doing more?**

Isidora: Okay. The reason why we choose the Global Reporting Initiative as the primary one is because, on one hand from my view, but is my personal view, it's one of the more completed one when it comes to impact. Which is your impact on environment or society or governance. Then, uh, I include also the SASB because SASB is the other way around, is the financial impact of all of these topics on your company. So, they select only a few KPIs that normally are the same, so you can do a mapping, so it doesn't mean that you need to use both. Once you have the data, uh, you can use both. And then World Economic Forum is something that is a bit newer in the way that is presented. And it's about this triple bottom line, the link between profit and planet. So, we decided also to do World Mapping, but the primary one is Global Reporting Initiative. Also, just also in our regulation in the Spanish one. The main reference is the Global Reporting Initiative, I think is the more comprehensive one.

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**Kristin: So just completes everything more than just having one?**

Isidora: Yes. First of all, we do a materiality assessment. And then we focus on the areas that are more important for us. More relevant or in the areas that according to the regulation. We need to report no matter what. So, for implementation we focus on materiality assessment, but for reporting we also have some obligations.

**Kristin: And you mentioned that the, you have some regulations like that you have to follow?**

Isidora: Yes.

**Kristin: Are those Spanish regulations or are European regulations?**

Isidora: They're European regulations, but as you know, except if it is a regalement. The regulation, the European regulations, in order to be applicable, need to be transposed to the local regulations. So, for example, if you think about the European due diligence and deductive. This is something that is a European directive. But until the deductive is transposed to the local regulation, it will not be applicable in Germany. It's already nearly applicable. This due diligence act, German act, but in a Spain still has not been transposed. So that's why when it comes to regulations in Europe, most regulations are local. Or country regulation even. If they flow from a European regulation. So that's why it's European plus national, let's say.

Kristin: Okay. That's interesting.

Isidora: And then, and this is important for you to, to keep in mind that Movie Park, if you focus on Movie Park. Movie Park is a German company, so for sure they will need to comply with everything that is German law, related to implementation, and related to reporting. But when it comes to reporting, or even implementation, if there is a law that is applicable in Spain for the whole group, because we are in a Spanish group. Then automatically this become applicable also to Movie Park. Because they belong to a group. That is a Spanish legal entity, but it could be, it could be that in a certain moment, the regulations that are applicable to Movie Park become stricter, then the one applicable to, for example, Europa Park because imagine a regulation that is applicable only for companies. This is an example with 500 employees. Or 1000 doesn't matter. And then let's imagine that you have 1000 in Movie Park, 1000 in Europa Park. So, if the regulation is applicable to companies above 1000 in the German regulation, then none of them need to apply it. But. It's the same regulation

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because it. European become transposed to a Spain, then as we are a group it become applicable to the whole group. So, it becomes applicable also to Germany because as a group we have more than 1000 employees, so, so this is the challenge.

Kristin: Yeah, so it would be easier for only a family owned park to do whatever they want because they don't have anyone higher that...

Isidora: Exactly. So maybe this is something that if you are going to discuss. Potential differences. Yeah. You can develop your discussion around that. They belong to a group and then certain regulations can become applicable, even if they do not need to do it, because they are, let's say, just a German company.

Kristin: Yeah, that's a very interesting point or discussion.

Isidora: And also, a point that you can also put there in your dissertation. Eh, Movie Park is a legal entity. But in parks, you can research this on the website, so it's not something secret. We have more, uh, German parks. And they all belong to a holding. So even from German point of view, there is a group of four parks. So, the regulation can also be stricter because they are considered together as a group.

Kristin: So, there is Parques Reunidos, the group and then there's the German group and then all the parks and they could also have different regulations. So, they, there's the regulations from Germany, from you, from the holding.

Isidora: Yeah. Yes, exactly. Okay, so not exactly from the holding. Yeah. But from the fact, that the holding group, more employees and then a regulation could become applicable to the holding Okay. German company.

Kristin: Oh, wow. That's so much to think about. **Um, then what is the motivation for your sustainable development? Is it just external or also internal? Where does it come from?**

Isidora: It's a combination. I think it's a combination of both. So, for Parques Reunidos, the, the sustainability journey is a bit recent. Uh, internal motivations, uh, we really believe that the being more sustainable is a way to retain and attract talent. Uh, new employees, uh, really demand, uh, the company is involved in environmental topics that, uh, really care about employees and so on. So, a

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combination between the social part and the environmental part, but also externally. Uh, we have a lot of demands. So, on one hand for sure, we have the regulators, but apart from the regulators, we have the investors. So, our investors, the shareholders, they want us to be more sustainable. Then we have the banks and the lenders. Those that, okay, give us the money. To continue doing investment and so on. Uh, they are asking each year more questions about sustainability, so better for you to be prepared. The same happened also with insurance companies. They really want to understand how we manage climate risk and how well we are prepared when it comes to for example, health and safety. So more and more we have this external demands. If you think about customers, the realities that there are plenty of articles that say that in general terms, general public, uh, want to have more sustainable options and so on. Uh, this is something that still we don't see really reflected in the intention of going or not going to the park. But we do believe that in the future it will be something that also our customers and the future generations will also consider when they decide to go to one park or to another. So, a combination between external and external, uh, demands,

Kristin: Because I read that increasingly the customers' demands sustainable practices and so on. But you don't see that yet.

Isidora: So, my impression and is that, uh, when people go to a theme park, they go to a place that is not real. And they do not expect the place to be real. You know what I mean? If they find, for example, plastic or single use items, I think they will accept more something like this in a theme park, than in another place. And also, a different question is if they're willing to pay more or not nowadays. So, I'm pretty sure that this will change in the future. And where I do see more change, is not in the environmental part where we do not receive many comments or many demands from customers saying, okay, where are you using plastic? Or something like that. However, regarding to accessibility, guest accessibility and inclusion, that is the social sustainability part, the other, uh, component. We do see more and more request from people saying, okay, you should be more accessible. Or I was there with my daughter that was in a wheelchair, and she was not able to enjoy all the attraction. What are you planning to do? So, in that area, for example, I do see customers more willing to speak up and to say, to say, okay, you need to do more, but let's see how it goes.

Kristin: Yeah. Because I think. When people visit theme parks, it's more of a like treat yourself thing. But if you can't access a ride that really hinders you. But if you have to eat yes, from a wooden spoon or a plastic spoon, that doesn't change that much. So, I don't think, yes, people, yeah, that makes sense. **And then what are potential internal external obstacles or challenges that you've faced when trying to implement it?**

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Isidora: I think it's basically the short term cost. Because, even if you, so if you think long term, I think it's quite easy to understand that in the long term, this will be beneficial for everyone. But in the long term, you need resources, you need money, you need time, you need the capital investment. So, this is a one hand, one challenge. On the other hand, I think the challenge is that in our company this is something a bit new. So as this is something, what I was saying is, and this is something still new for us, for the company. Still people see sustainability as something independent. So, it's not the, they see sustainability of something integrated in their task. So, they still perceive sustainability as an additional task to be done. Not as something that is integrated, so it's like, now we have Isidora again, asking us to do this, to do that and should not be that. They should understand that if you buy a new equipment, the equipment should be energy efficient and should be safe. It's not that you buy the equipment and then you make it efficient after that, but all of this take some time. So, I think this is one of the barriers. Another challenge internally I think is, as I said, uh, when it comes to environmental practices and so on, I think people still do not really understand what can be done, the potential. So, people is still used to do things in their own way. And they're not able to think that, okay, they're different ways of doing the same things. And then use safe energy use. You save water, water at the same time you save cost.

Kristin: **So, would you generally say that the motivation of the corporation is for sustainability is bigger than for the parks, or does that depend on the park?**

Isidora: No, I think, uh, the motivation is, uh, the same. I would say that there is more motivation at park level. They face the challenges of the implementation. Because in some cases they want to do more, but if they not have the resources, they cannot do it while at corporate level. This is an office, so the motivation is high. We do see that everything is simple. Because we don't need to do it. So, it's kind of, this is the challenge. They need to live with the implementation. But I think the motivation is more or less the same. Park level and corporate level, although, uh, this happened everywhere. There are some parks where the general manager, for example, is much more motivated because of whatever reason. Personal experience or professional experience. And then implementation goes, uh, much quicker in that park than in another park. But this happen everywhere. So, it's highly dependent on which is your interest. So, if you are really motivated for environmental protection or social inclusion, then as a general manager, you always try to do more, no matter if the corporation is asking you to do it or not.

Kristin: **But do you think the motivation is also, um, impacted by the somewhat pressure that you give them?**

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Isidora: Yes! No, no, no. Sure. Sure. Because, okay. Because in terms of reporting, each year we launch the process in terms of communication. We have a newsletter where we promote different cases. So, in some cases it's not putting pressures just okay. In my newsletter, I use different good practices and I name parks that are doing well, so everyone wants to be there. Or even on the website. So, I use more the, the promoting the positive. So, people want to be part than putting pressure. Because I think it work better for this type of project.

Kristin: **Another question that I just thought of, do you think that, or do you see differences culture wise? Because** personally I would say Europe is more sustainable than the US with all the plastic bags and everything. Do you see that in the parks as well, that they behave differently?

Isidora: Yes. Yes. Cultural, uh, issues and political issues have a big impact in the implementation. So, the example that you mentioned is a perfect one. If you compare Europe versus the US or even Northern Europe versus Southern Europe, there are huge differences. So, in terms of environmental, uh, implementation. Europe is much more advanced. Because the regulation has been enforced. For example, when it comes to waste, there is plenty of regulations about plastic. Elimination of single use plastic, sending waste to landfill in Europe is something that the whole population understands that it's not something to be done. We are more educated about segregation, even at home. And then, okay. In some cases, we segregate at home and then the local municipal infrastructure in some countries not so good. So, at the end a big fraction goes to landfill. However, in the US this is something that on one hand, they do not think about because US is a huge country. They have plenty of land. So, landfill is still the most frequently used option. So, in our parks there is, there's still many ways that is sent directly to landfill. We are trying to avoid that, but landfill is the cheapest possible option. So, it come to a cost. And also, another easy in the US is everything around the environment is seen like a political issue. So, by the moment that you say that you care about the environment, then. You are labeled as someone that preferred a certain political party. So, this is also a problem because in Europe, in general terms, the fact that you have an environmentally friendly behavior doesn't mean that your political preferences are right or left. Or whatever. It simply means that okay, you are a good citizen. But in the US still, the topics is uh, very political, let's say. However, I would say that when it comes to social peace, US is, uh, much more advanced than Europe when it comes to inclusion, when it comes to diversity than uh, European countries. They are much more willing, at least in our parks, to talk about topics like a salary gap. Uh, sexual orientation, race. That is something that in Europe, okay. Especially in the southern countries. Spain, Italy, and France. Uh, people are not so willing to talk about these social, uh, components, but, but there is a clear cultural, uh, component.

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Kristin: **But can you do anything about that?** Can you say, hey, park, whatever you need to do this?

Isidora: No, no, this is, this is what we do. This is what we do. Still the implementation takes more time. Because it's not only about the park, but also about guests. Because that they do not see that it's relevant. A typical example, even if you place different bins, one for plastic, another one for aluminum. The guests are not used to do that. So, they will not pay attention. But as a group, this is what we promote that, okay. Everyone do the best they can do. So, and that's why we set these minimum standards that are applicable to other parks. Then the speed of implementation is different. Some countries go faster, some other countries are not going so fast, but this is life. But the end goal in our case is the same. For example, we also committed to science-based targets. And we do it as a group to reduce, greenhouse gas emission, scope one, scope two, and scope three. The target is a group target. But then each park needs to contribute.

Kristin: I mean it's difficult with the US in general because I think they just have different education about things like that and I, I mean, I think, I don't think they see the issues that we see, and we are aware of. But yeah, it's difficult because I think it needs a complete mindset change before anything bigger can happen. And in general, how do you enforce the reporting of the parks? **Do you enforce that or is it up to them?**

Isidora: No, eh, we need to enforce that. Because as I said, we need to produce an annual, annual consolidated report. So, we can only do that. By having the data coming from the parts. And also, our sustainability report needs to be verified. By an external third party, by KPNG. So, it's limited assurances, but all the data that is coming from the park need to be audited. So, there is no other way. We enforce and enforce, and we send plenty of emails each year until we get the data and we get data with the right quality. It's not always easy to get data with the right quality, but uh, in that we put a lot of pressure, so we have annual reporting cycle.

Kristin: But they don't have to have their own sustainability report. As long as you get your data, they can do whatever they want.

Isidora: You mean about producing a sustain a local sustainability report? If they are not obliged by the regulation, normally they don't do it. But for sure they could do it if they want. For example, the Spanish sparks, they produce their own report. Because they see a value in having that report from

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certification point of view and so on. However, for example, Movie Park did not decide to produce a single report. And from my point of view, because I represent the corporation, that is fine.

Kristin: Yeah. Because the only sustainability information I could find on the Movie Park website was about the, like the press release. About the eco profit initiative. And that was it.

Isidora: Yes. And also, if you look at the regulation, the regulation is built in such a way that is written that if you are a legal entity that belongs to a corporation. And the corporation is already producing a consolidated report, you don't need to issue your own report. But this could be okay. I don't know what you are going to write, but this could be a recommendation. Uh, just to say, okay, even if you belong to a group or whatever, should be nice, I think for German customers to understand what you German Park do is doing. In terms of sustainability, because okay in some areas, Movie Park is much more advanced, or in some of those areas it's less advance. So once the sustainability report, the food report is issued, then having another one, it should be easy. To build for them. So, the Spanish part do it even if they don't put it in the new, on the website. Because the website is a very commercial one. And this is a marketing and customer decision. If you look at the websites in the different parks, they're mainly commercial one. So, they do not have, for example, a section about sustainability, but the Spanish parks, for example, they have it. And then they distribute it. In the forums where it's applicable. Also, in Norway, they also produce one separate report.

Kristin: **And that's based on regulations or own motivation?**

Isidora: No motivation.

Kristin: Okay. Okay. But maybe I think it would also be helpful to have a sustainability section on the website because some people, not only me who is researching do look at what the parks are doing before visiting. I think, yeah. Could be helpful. **And I looked at the sustainability reports that you as a corporation publish and you also like include the different parks, but how do you decide what park specific information to include in the report?** Because obviously you can't include everything, which would be completely out of scope.

Isidora: What we do is first we run this materiality assessment. Meaning that, and there is a methodology to do that. Which are the key areas in the environmental areas, social governance, that are key for us. And then we decide the topics, and you see in the report you see the list of topics that we need to include because they are material for us. Then on the other hand, we have the

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requirements from the law. From this European directive that was transposed to the Spanish regulation, that require us to report plenty of information related, for example, to personal data, uh, salary, uh, gap, uh, percentage of women, uh, and men in the different, uh, areas of the company. So, it's the combination between materiality assessment and the regulation. For example, we have some information about animal welfare. For sure in the regulation, it's not written. You need to report about animal welfare because the regulation is a generic one. But we have chosen Aquariums, so we understand that for us it's an important topic. So that's why we include that information.

Kristin: Okay. Okay. That's interesting. Now moving on with like more the park specific questions where you already answered a lot. **Um, but now going into the, the rides or attractions, what would you say are the impacts on the environment, economy, and social? And are they more positive or more negative if you know anything about that?**

Isidora: Okay. If you think about rides, you have for sure rides, attraction they use electricity. So, they use energy. In some cases, they use water because we have, in the theme parts we have water attractions. So, in that sense, there is a negative impact that you cannot deny. Because whatever equipment that is using water is using waste. It is using sorry is, uh, using the water, is using energy. Have a potential negative impact. The same if you think about attraction from a global point of view, including F & B and so on. You are producing waste, even if in the maintenance. So, this is a negative impact, and we cannot say, no, no, no, no. We are whatever, natural. No, we use energy, we use water, we produce waste. So clearly here you have a negative impact on the environment. On the economy for sure. You have positive impact in the sense that you create benefit for the company. Yes. And then based on that benefit, you create employment for the local communities. And you have suppliers. So, from economical point of view, there is a positive impact. Because you create employment, uh, you have suppliers, in some cases, the, the local, uh, you promote the local economy. Then from the social point of view, I think there are different angles. If you do not, uh, operate or you do not maintain the rides and the attractions properly, there could be accidents. So, an accident should be a negative impact. Normally you should prevent this accident, so it should be neutral, let's say. But there are also many ways that you can use a theme park thinking about theme park and right, to create positive social impact. So, in the, in the case of Movie Park, it's something that is not so explored, but in some other think parks of our company that are located very close to the city center. For example, we do plenty of visits from the schools and so on, and then we use the rides and attraction to teach them physics. The movement. So, this is kind of something that is positive. So, you use your equipment to teach young generation about the rules of physics movement and so on. Also, there is, there are other ways to create positive social impact. For example, uh, in some cases you have people in the, in the

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community. Even if we feel that it is cheap to go to a theme park, maybe it's cheap for you or maybe it's cheap for me. But some other people cannot afford to go to a theme park. So, we promote partnership with the different NGOs. So, we allow people, that cannot afford themselves to enjoy a day in a park, to go there for free. So, this is a positive impact on, in some other cases, we organize campaigns also with other partners to benefit communities. For example, when the, the Ukrainian war exploded, we devoted three weeks and we said, we are going to donate 1€ or each ticket that we sold. So, at the end it's okay, our money, it's also the money of the people that visit our park. Somehow also recently with this, uh, floods that happened in Italy, in Emilia Romano. Because one of our parks is located very close there. So, we did the same. We said okay during the weekend of, it was three weekends ago. Every ticket that we sell, we will donate one Europe to support, uh, red Cross in that area. So, in that sense, we don't also create some positive impact in the social price. We announce that. But for you, the price of the ticket is the same. Yeah. But we knew that. I'm doing a good cause by buying my ticket and I'm consciously, yes. This is a big idea. You buy your ticket. And the price for you will be the same. So, if it is 30€, it will be 30€, but 1€ instead of going to our company.

Kristin: Okay. **And then in general, which standards and certifications do you apply or have?**

Isidora: We do not have really, the standards that we apply, as I said is most of them are internal standards. We do not have certifications related to sustainability, uh, topics at global level, even if some parks have some specific certifications. For example, in Spain there is a certification that is called S for Sustainability. That apply only for the tourist sector and then the Spanish parks have that certification. But in the case of Movie Park, we, we have some certification, like for example, this TÜV for young generations or something like that. I do not even remember the name. But we do not apply general certifications like ISO 14,000 or something like that.

Kristin: I think it's the okay for kids.

Isidora: Yes, okay for kids. Yeah. Yes.

Kristin: Okay. **And you don't require any part to do certain things to get certain certifications? They do whatever they want.**

Isidora: We do it, we do it on a local, uh, base. And in the understanding of what is relevant for each local market. Because for example, this okay for kids is something that exists in Germany but doesn't exist in Spain. The brand S for Sustainable tourists is something that exists in Spain but doesn't exist in

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Germany. So not applicable to everywhere. We have some certifications for outings. Free. Or friendly centers. But again, this is. Most of them are local certifications. Or national certifications. So, we promote parks to have certifications if they believe that this is relevant for them to ensure better quality. And also, to promote what they are doing. But we do not mandate them to do that.

**Kristin: Okay. And then, which because you mentioned that there's requirements for the parks to be part of the corporation. What are the requirements? What do they have to do to become part?**

**Isidora:** So, they are part of the corporation because they are part anyhow of the group. So, it's like having a child as your children. You will continue being your children. So, from, uh, legal point of view, they're already part of the corporation. However, what we do is we have, as like we set certain standards where, for example, regarding energy. It's mandatory that all the electricity that they buy is coming from renewable sources. Or is backed by an energy attribute certificate. So, this is mandatory, they need to do it no matter what. No matter if it is more expensive or whatever, they cannot complain because this is something that we force them to do that, for example, so this is just an example. Electricity need to be 100% renewable. So, in your contract, you need to ensure that you buy renewable energy, waste to landfill, reduce the amount of waste that you send directly to landfill, and this is not something that happened from one day to another. For example, in the US they are trying, still some parks are trying to find which will be the supplier because maybe in, we have three parks where there is no infrastructure, 500 kilometers away. So now we are trying to do kind of lifecycle analysis just to say, okay, then let's continue sending the waste to landfill. Because sending the waste five kilometers, uh, 500 kilometers away also doesn't make sense for an environmental point of view. It's not sustainable. So, this is the way the same that that we do is, for example, for greenhouse gas emission. Now we committed to science-based target. So, this means that electricity is what I explained, but for a scope one. We need to electrify some parks. So, the parks that are using gas, they will receive money, Capex to change the equipment. So, they need to do it. And the same when it comes to health and safety, the social part, for example, they need to follow all our minimum requirements related to right inspections, working at height. All of this and we do cross audits. To ensure that all of these requirements are implemented.

**Kristin: And what if a park would just stop doing, stop getting renewable energy, would, could you remove them or what would the consequences?**

**Isidora:** We cannot remove the parks from the group. Because they are already, we are a legal entity. So, it's not that we can say we are going to sell the park. Because it's our park. So, we own the park.

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But if they do not comply with whatever decision, then you approach the general manager, it could be. Okay. This is an extreme case, that the general manager could be fired. Or something like that. But this is not something that is normally happening. Because they accept whatever we mandate them to do. They do it provided that we give them the resources. What we cannot say is go for renewable energy and buy the energy cheaper. No. This is impossible. And also in some cases, uh, we do things centrally. For example, all the procurement of electricity now is done centrally. So, there is no other way. They already received the contract. They only need to sign. So normally they do not refuse to do what we ask them to do. And in the hypothetical case that you have a park, where the general manager decides to go against, the decision could be to fire that person because the legal entity belongs to the group. So, the only way to get rid of is to sell the entity. But it doesn't make any sense because it's not the entity who is not doing things. It's the person.

Kristin: It's the person. Okay. So, on the personal level, there will be consequences, but not on the park level then?

Isidora: No, exactly. It should be, uh, on, on the people that run the park, because the park is our park.

Kristin: **How much influence do you in general have on who works where?** Because obviously you don't employ someone who works in a restaurant, but do you have a decision making or do you have an influence on like the top level people that work at the parks, or is that meaning me?

Isidora: Yes. Yes. Okay. Eh, the group. Uh, normally we interviewed all the people that will have a management position at the park level. For example, let's imagine that the general manager decides to leave because of whatever reason, and then we need to replace the general manager. Then the candidates will be interviewed by the corporation, by the people that is working in the headquarter. The same we do for anyone, that will be the maintenance director. The operation director at park level, the health, safety, and environmental manager. It's a person that I always interview. If there is a new person that is going to be higher in the park.

Kristin: Okay. Good. And now we are moving on to the last part. So more like the future and personal opinion in case you want to share that. Yes. **Um, how do you see the results that you have already achieved through your sustainable practices?**

Isidora: We started talking about sustainability and so on in 2020. So quite recently. This doesn't mean that the parks were not doing things, they were doing things, but, uh, in isolation, let's say. So, from

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group level, let's say that we are started to talk about sustainability in 2020. I think we have rich, or very good, uh, milestones. For example, everything around renewable energy, we have put in place energy and water efficiency programs with CapEx. Meaning that we provide resources to the parks to replace, equipment. To, to do more in terms of single use plastic. We are doing a lot in all the parks, even in countries where this is not mandatory. As I said, and the same in social related issues, health, and safety. The fact that we committed to science-based target. Is a public commitment to reduce greenhouse gases by 2030. And it's quiet, let's say, aggressive target, the one that we have at group level. So, this will help us to move faster. So, in general terms, I think we have done a lot in the last three years.

**Kristin: Why did you not start talking about it earlier than 2020?**

Isidora: I cannot comment because I'm new in the company, but I think, uh, when I say that the, we started doing that at group level is before the company was more decentralized. So, each mark, each company at country level was doing something. In their own way. So, but this is not right or wrong. This is another way to manage a company. And then in 2019, uh, the shareholders changed. And they wanted to have a company much more centralised in all the areas, not only health and safety or sustainability, also human resources and so on. So, I was appointed, uh, chief, uh, sustainability officer in 2019 at the end. So, okay. So, the regulation. The regulation, it was also a topic that, uh, help everyone to understand that we, there was a need. To work together. More coordinated because at, at the, at the beginning, the regulation was only with reporting. But when you start digging and looking at the data, you, start trying to understand what is behind the data and why this park is having so much water use. While a similar park is having less. And I also think the regulation and the fact that we produce our first sustainability report, uh, for the year 2019, I think helped the company a lot to move faster. Uh, it's true also that Covid did not help a lot because 2020 and 2021 were a difficult year for the sector.

**Kristin: And what do you think about the future of sustainability and theme parks in general? Do you, so do you think there's, what is your opinion on that?**

Isidora: I think, I think we need to do more. As a sector. And I hope we will be doing more as a sector. So, something that, uh, because I'm coming from a different sector, from the industrial sector. So, the sector, per se, if you think about IAPA, the sector association, they do not have sustainability, let's say, as a topic that is visible and this is changing. They are building new committees. So, I'm pretty sure that the sector. Will become a more sustainable sector in the few years. Two, three years I'm talking about.

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But still the sector need to understand what sustainability is for, for them because Okay. Somehow I think the sector believe, okay, I, I not. Uh, industrial sector. So environmentally is not important for me. But it is because especially when it comes to waste, there is a lot that we can do. Yeah. And also in the social area, there is a lot also that we can do, maybe energy and waste, energy, and water. Sorry. Depending if you are having swimming pools and so on, it's different, but, but waste is an area where are, we should be doing much more than we are doing. And also, education and awareness. I think that the theme parks have a huge potential to educate future generations. Because you have small kids Okay. Some of them are more for teenagers, but most of the theme parks are family parks. So, I think we play an important role in terms of education and awareness for future generation. What, what, what should be sustainable.

Kristin: So, there is a lot that can still be done. Yes. **But do you think that theme park will continue existing because I mean**, I don't know what I, obviously you don't know what's going to happen, but do you think they could, some people could just say it at some point. Okay. That needs to end of, because it's fun and games, but it's no longer sustainable and possible.

Isidora: In my view, considering that at the end percent, we are not a sector place energy intensive. or water intensive. Everything around. Use of resources, uh, waste and so on can be corrected. And for sure, more and more the kids, the young generation, have different ways of having fun, that it's more connected to digital tools. And screens and so on. But I still believe there will be a need to connect with physical things, with having fun with other people and to enjoy without having any screen in front of you. So, I think Theme Parks will continue existing. And it's also important that manufacturers play a role in the way that they design the equipment, that they make it more efficient, that they, they make it more accessible. Because it's all about the configuration of the equipment and then the, the people that run the theme park is willing to pay the extra cost. But I think this will happen, and I believe that people still will need to enjoy and to have fun in physical spaces, not only with a screen, but who knows.

Kristin: Okay. **And then I saw that there is a new EU law coming about the re reporting regulations. Do you think there will be big changes in the industry and in what you are doing? Because wouldn't that mean that Movie Park needs to have their own report?**

Isidora: Uh, this is what I mentioned before. Uh, this is before this law. We already, there was already a directive, that was pretty similar. So, what is different in the new regulation that is quite similar to the one or it's similar to the way that it was applied in Spain. So, for Parques Reunidos, there will be

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not so many differences. This is the reality. Because for Spanish corporations, the previous regulation was already applicable to companies with more than 250 employees. And it was already mandatory to do an audit. So, for the new companies, once the new regulation is applicable, there is a statement that says if you belong to a group and your group already issue a sustainability report, you don't need to report. So, if the transposition to the German law copy paste that the movie park still will not need to produce an individual report. But it could be that the European legislation, once it's translated to the German regulation, say something different because each country can be stricter. What is important is to understand that each data is verified by the auditors. So even if we only put aggregated data, all the invoices, everything is checked by, by the auditors. Including the one from Movie Park Germany. So, the reason why in the consolidated reports, you do not include the information about each party. It'll be very, very, very long. So, at the end, it doesn't make sense, but for the moment, for us, for Parques Reunidos, there will be no major changes. If the regulation remain as it is in each country. I think the regulation that will have more impact in Germany is this, uh, due diligence act. That is about supply change. How sustainable is your supply change? Do you respect human rights in the supply chain? And this is already applicable to the, to certain uh, German companies. But in general terms, even if, for us, the impact will not be huge, it could be that this, uh, relevant impact for other parks in Germany, because nowadays they don't need to report. So, and in the future they will have, but for Movie Park, they already collect all the data. So, if they need to prepare a report, yeah. It's just about the writing. And they can just copy paste, let's say, what we do at corporate level. Because it's the same. So, let's say Movie Park is well prepared in that sense. Due to the fact that the, the legislation coming from the previous directive, uh, it was translated into a Spanish legislation in a way that is pretty similar mm-hmm. To the new European regulation.

Kristin: That's, Interesting. **In general, how do you measure success in terms of sustainability?**

Isidora: So, on one hand we have these targets that we set. We have some targets about the emissions. We have some targets about the number of women in the different levels of the company. We have targets in terms of incidents. But myself personally, I see the success in terms of sustainability when I do see that is really integrated in the parks. That there is, let's say a fluid conversation about opportunities. When a GM contacts me and says Isidora, I've seen this opportunity to do whatever thing better to protect the environment, what do you think? Or how can you support me? So here is where I see that, uh, I'm successful. For example, the other day in the parking in Belgium, the person for an operation, uh, wanted to renew the contract with the company that provide the Bus for the employees. And then he thought, okay, we have advance that is using gasoline. Yeah, I would like to have an electrical bus, but probably the company is going to say that it's more expensive. So, he,

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phoned as to say, Isidora, I think we have an opportunity here to save some greenhouse gases. Uh, probably it will be more expensive. So can you help me to support this idea in case someone say, so here is where I do see, okay, these people care. They really care about the environment. I achieve my goal even if the mission is high or whatever in the park. But once I do see the people at our level start caring about people, caring about the environment, identifying where they can improve, then for me this is a success.

Kristin: Okay. That's good. And I think that's already it. Is there anything else you want to say that you didn't get the chance to say, and you think could be important?

Isidora: Oh. I think in general terms, I think it's, it's very complete. We, we have tackled, yeah. The more relevant points. I think the, the interview, I like the way that the is structured the, the questions because I think you covered...