Business Sustainability: How Does Tourism Compare?

Char-lee Moyle 1,*, Brent Moyle 2, Lisa Ruhanen 3, Alexandra Bec 2 and Betty Weiler 4

1 Australian Centre for Entrepreneurship, Queensland University of Technology, Brisbane 4000, Australia
2 USC Business School, Faculty of Arts, Business and Law, University of the Sunshine Coast, Sippy Downs 4556, Australia; bmoyle@usc.edu.au (B.M.); abec@usc.edu.au (A.B.)
3 UQ Business School, The University of Queensland, Brisbane, QLD 4072, Australia; l.ruhanen@uq.edu.au
4 School of Business and Tourism, Southern Cross University, Coolangatta 4225, Australia; betty.weiler@scu.edu.au

* Correspondence: charlee.moyle@qut.edu.au; Tel.: +61-7-3138-1105

Received: 4 December 2017; Accepted: 21 March 2018; Published: 26 March 2018

Abstract: This study aims to empirically compare the adoption of business sustainability amongst 291 randomly-selected tourism and non-tourism businesses in New South Wales, Australia. Tourism businesses were found to be more committed to environmentally-sustainable practices than other types of businesses with there being a clear correlation with their ability to learn and adapt. This contradicts criticisms in the literature that tourism businesses are slow adopters of sustainability. This study highlights the need for further research into why tourism businesses in New South Wales, Australia, are reporting higher levels of performance in terms of adopting environmental values than other businesses in contradiction to the general perception of tourism businesses in the literature.

Keywords: sustainability; tourism businesses; indicators; learning; adaptability

1. Introduction

Since the release of ‘Our Common Future’ in 1987 by the World Commission on Environment and Development (WCED), sustainable development has been firmly on the global agenda [1]. The sustainability paradigm has brought to the fore the notion of triple bottom line measurement and corporate social responsibility [2], resulting in heightened pressure on businesses to embed sustainability into their operations and planning [3].

The extent to which sustainability principles have been adopted by tourism businesses has rarely been compared with other types of businesses [4]. While sustainability has received considerable academic and government interest, the literature has repeatedly suggested that tourism businesses have been slow to adopt and implement the principles of sustainability into their operations [5,6]. Certainly, there are many drivers and challenges for businesses attempting to adopt sustainability, from management, policy, and legislation, to consumer demand and implementation costs [7–11]. Yet, Sharpley [2] and Butler [5] both argue that there are gaps between the ideals and the reality of tourism businesses actually developing and implementing sustainability principles in practice. Further, it has been noted that while some organisations adopt “green” values for economic returns, they are rarely truly “green” [12]. Therefore, this paper reports on a study that sought to empirically determine the relative performance of a random sample of tourism businesses vis-à-vis other types of businesses in terms of the extent to which sustainability principles are embedded in business practices. This study also explores the role of learning and adaptability in the adoption of sustainability principles.
2. Literature

Sustainability is a fundamental characteristic of a dynamic, evolving system. Businesses are becoming increasingly aware of environmental issues mainly driven by increasing environmentalism in society. The pressures from various stakeholders for businesses to include environmental issues into their corporate agenda are becoming rapidly more apparent. The pressure from government agencies and other legal bodies has also risen and, as such, businesses can no longer ignore the real and potential impact they are causing their immediate environment [3,13]. Several instruments have been suggested that aim to help firms in dealing with environmental issues. Best known are life cycle analysis (LCA), material flow modelling, and environmental stakeholder analysis. Mostly, however, instruments and analyses work in isolation and consider either environmental or economic issues, but rarely the two in unison. In the framework of environmental risk assessment, it is also important to be able to quantify, in monetary terms, any environmental harm inflicted by the firm’s activities [3]. Thus, importance is also given to social and economic sustainability in business operations [14].

Corporate sustainability across the triple bottom line has seen many challenges to implementation. Previous studies have outlined the difficulties businesses face when balancing sustainability practices, often resulting in economic sustainability taking precedence [15,16]. Similarly, ‘green’ practices and accreditation have been associated with high expenses, further discouraging the correct adoption [15]. Nevertheless, Bansal [15] encourages businesses to facilitate the adoption by encompassing general principles of sustainable development into business practices. For instance, the study found that empowering and engaging employees and clients within sustainability initiatives increased the likelihood of businesses to embrace sustainable practices within all organisational activities [15].

Bansal [15] also argues that sustainability is a practice that must be measured to determine the effectiveness, and businesses should focus on developing better measures of sustainability. However, the notion of sustainability metrics to assess initiatives or approaches presents another challenge. An abundance of literature exists in this area, with an array of sustainability models and indicators existing across many industries and business contexts [16–18]. Currently, there is no agreed-upon set of indicators to measure sustainability across the triple bottom line. Future research needs to develop a concise set of sustainability indices for businesses.

The adoption of sustainability practices are widely embraced within a number of business structures and across industries. Sustainability is a concept that is increasingly embedded within large businesses; however, social pressure has led to greater adoption of sustainability practices within small-to-medium-sized enterprises (SMEs) [19,20]. In addition to social pressures, management values and attitudes drive sustainability adoption and the degree to which sustainability is incorporated within business operations [20–22].

It has been argued that learning and adaptability play a critical role in the adoption of sustainability and guide businesses towards effective sustainability outcomes [23]. That is, long-term sustainability will result not from movement along a smooth trajectory, but rather from continuous adaptation to changing conditions [19,23]. This is particularly evident within the tourism sector, as the adaptability of the sector enables tourism industries to be designed and implemented which provide a development pathway to environmental sustainability, such as through ecotourism ventures [24,25]. It has been found that these tourism sustainability clusters have influenced business processes across the industry [26]. While it is recognised that adaptability has encouraged the adoption of sustainability practices, it is unclear whether business learning and adaptability has influenced sustainability performance [24,26]. That is, research has found this relationship to exist at an industry level, but it is unclear of the role of learning and adaptability for sustainability performance for individual businesses. Research in the area of adaptive capacity has taken a capital approach to sustainability, suggesting that a system’s ability to learn and adapt to achieve sustainable outcomes is dependent on the resources available [27]. Such research has not been conducted in the context of business sustainability. This calls for further research to determine if resource availability influences the adaptability of businesses and, ultimately, the adoption and performance of sustainable practices. Thus, Budeanu et al. [24] suggest a
need to consider sustainability practices in light of learning and adaptability when assessing business sustainability performance in future research.

Despite the seemingly broad adoption of sustainability within tourism, the sector continues to be seen as a slow adopter of sustainability, as well as being portrayed as a lower performing sector in terms of sustainable practices \cite{2,5}. Previous research has suggested that an eco-façade exists within some tourism businesses, where ‘green’ labels have been used inappropriately or incorrectly for competitive advantage \cite{5,28}. Although increased regulation and accreditation has assisted to address this issue, the voluntary adoption of sustainability in tourism businesses continues to perpetuate the misuse of labels \cite{5}. The voluntary adoption has also contributed to the perceived lower performance of tourism businesses, as the outcomes of initiatives can vary, irrespective of the use of sustainability labels \cite{29}.

Moreover, the tourism sector is largely made up of SMEs and Font, Garay, and Jones \cite{30} suggest that many of these businesses are involved in pro-sustainability actions. However, limited research has assessed the adoption of sustainability within these businesses, with research often focusing on accreditation schemes which are predominantly held by larger tourism businesses \cite{31}. Font, Elgammal, and Lamond \cite{32} also found that tourism businesses communicate only 30\% of all sustainability actions practiced. This means that previous research assessing tourism business performance at face value does not represent true sustainability performance. To address this gap in knowledge, the present study aims to (1) compare sustainability performance between tourism and non-tourism businesses; and (2) explore the role of learning and agility/adaptability in business sustainability adoption and performance.

3. Method

A comprehensive and exhaustive Google Scholar keyword search was undertaken, using the search terms “business” and “sustainability” to identify previous studies that specifically sought to develop sustainability indicators for businesses. This search identified 88 research articles, reports and theses ranging from 1985 to 2012. Following the meta-analysis methodology by Lipsey and Wilson \cite{33}, the indicators from the 88 articles were collated and coded into an item pool to categorise the indicators as environmental (267 indicators), economic (418 indicators), and social (636 indicators). The list of indicators was reduced by removing repetitive or incoherent statements (see \cite{34}), as well as improvements for readability and validity focused on improving grammar, conciseness, clarity, and relevance \cite{35}. In other words, the statements were refined to ensure there was no duplication and that the indicators were clear and made sense in the context of the current study. No other adjustments were made to the final list, with all indicators at the time of the study being included. A final list of 66 environmental, 28 economic, and 36 social indicators were selected for inclusion in the business survey. Since this was still a very long list, it was decided that only one set of indicators (environmental, economic, or social) would be randomly presented to each respondent. Using a five-point Likert-type agreement scale (1 = strongly disagree and 5 = strong agree) respondents were asked to indicate the extent to which they agreed or disagreed with each indicator (the questionnaire is at Appendix A). Respondents were also asked questions about their business, including location, business structure, and size, length of trading, goods and/or services sold, whether they have participated in a sustainability program, and questions regarding the businesses’ learning and adaptability.

The survey was administered online using Survey Monkey to a sample of randomly-selected businesses from New South Wales, Australia (selected using systematic random sampling of the White Pages Business Directory) in late 2012. The business owners/managers of 7043 business listings were emailed invitations to participate in the survey. Only 19\% (or 1193) opened the email that they were sent (primarily due to outdated email addresses), of which 24.4\% (291) of those completed the survey. Given that the sample was busy business owners and managers, this was deemed a relatively good response rate for online survey tools \cite{36}. For the environmental dimension, 94 responses were obtained, 96 for the economic dimension, and 101 for the social dimension. Splitting the
dimensions reduced the length of the survey for individual respondents, but meant that there were fewer responses, which limited the data analysis techniques available. Consequently, the data were analysed in STATA v.13 (StataCorp, College Station, TX, USA) using non-parametric Spearman’s rank correlations, chi-square goodness of fit, and Wilcoxon-Mann-Whitney and Kruskal Wallis tests were used to determine if there were relationships between key variables and significant differences by tourism and non-tourism businesses. These tests are suitable under small sample sizes [37].

4. Results

4.1. Adoption of Sustainability

Most respondents reported that their business was a company (55%) that had been trading for over 15 years (47%). The businesses were generally small- to medium-sized and the vast majority had less than 20 employees (87%). About 32% of the respondents indicated that their business was tourism related. Approximately 41% indicated that they or their business had previously participated in a sustainability programme. An overview of the respondents are provided in Table 1. Tourism businesses tended to be retail trade, other services, health services, and accommodation and food services. Non-tourism businesses tended to be in construction, professional, and scientific services and retail trade. However, detailed breakdowns are not provided due to sample size issues.

Considering the economic indicators, tourism businesses only significantly differed from other types of businesses on a few indicators, specifically, they were found to have significantly better access to government grants (Prob > |z| = 0.003), but they were significantly less able to grow their market share (Prob > |z| = 0.015). Similarly, only one social indicator significantly differed between tourism and non-tourism businesses, with the results indicating that tourism businesses rated themselves as significantly better able to generate local employment opportunities than other businesses (Prob > |z| = 0.016).

However, the environmental indicators showed several differences between tourism and non-tourism businesses in terms of the environmental indicators. Specifically, the tourism businesses were significantly more capable of measuring the amount of water used for operations (Prob > |z| = 0.005), committed to reducing greenhouse gas emissions (Prob > |z| = 0.003), committed to reduce purchases of non-renewable materials, chemicals, and components (Prob > |z| = 0.023), committed to recycling its waste (Prob > |z| = 0.042), likely to have purchased solar panels (Prob > |z| = 0.009), likely to have a recycling program or strategy in place (Prob > |z| = 0.021), likely to be using energy efficient appliances (Prob > |z| = 0.021), likely to be using lighting, heating, air-conditioning, plant machinery, and vehicles responsibly (Prob > |z| = 0.022), and likely to be encouraging the use of public or shared transport by staff and customers (Prob > |z| = 0.035). Importantly, this shows that tourism rates itself more highly in terms of its environmental performance on a number of indicators than what other businesses do.

| Table 1. Respondent overview. |
|-----------------------------|
| Variables                  | Frequency | Percentage |
| **Sustainability dimensions** |           |            |
| Economic                   | 96        | 33%        |
| Social                     | 101       | 35%        |
| Environmental              | 94        | 32%        |
| **Broad NSW Remoteness Areas** |          |            |
| Major City                 | 94        | 32%        |
| Inner Regional NSW         | 169       | 58%        |
| Outer Regional/Remote NSW  | 27        | 9%         |
Table 1. Cont.

| Variables                                | Frequency | Percentage |
|------------------------------------------|-----------|------------|
| **Business Structure**                   |           |            |
| Sole trader                              | 59        | 20%        |
| Partnership                              | 44        | 15%        |
| Trust                                    | 21        | 7%         |
| Company                                  | 160       | 55%        |
| Other                                    | 7         | 2%         |
| **Number of Employees**                  |           |            |
| Non-employing                            | 45        | 15%        |
| 1–4 employees                            | 101       | 35%        |
| 5–19 employees                           | 106       | 36%        |
| 20–199 employees                         | 33        | 11%        |
| More than 200 employees                  | 6         | 2%         |
| **How long the business has been trading**|           |            |
| More than 15 years                       | 136       | 47%        |
| 6–10 years                               | 55        | 19%        |
| 2–5 years                                | 50        | 17%        |
| 11–15 years                              | 37        | 13%        |
| Less than 2 years                        | 12        | 4%         |
| More than 15 years                       | 136       | 47%        |
| **Participated in a sustainability programme** | 118     | 41%        |
| **Tourism Related**                      |           |            |
| Yes                                      | 93        | 32%        |
| No                                       | 198       | 68%        |

4.2. The Role of Learning and Adaptability

Although tourism businesses considered themselves to perform poorly in terms of learning and adaptability, they, in fact, performed significantly higher than other types of businesses, particularly in terms of being able to adjust to changes (Prob > |z| = 0.001), learn from other organisations (Prob > |z| = 0.018), place a priority on research and development (Prob > |z| = 0.028), and have error tolerance (Prob > |z| = 0.041).

To further explore the role of learning and adaptability in terms of business sustainability, Spearman rank correlations were performed on the variables that significantly differed by tourism and other types of businesses. The results showed that three of the learning/adaptability variables (being adaptable and able to adjust to changes ($p < 0.001$), learning from other organisations ($p = 0.009$), and placing a priority on research and development ($p = 0.003$)) were strongly positively correlated with each other, but there was no correlation between these three variables and the error tolerance variable, indicating that error tolerance is likely not related to learning and adaptability, but that research and development likely is related. Two of the significant learning variables (being adaptable and able to adjust to changes ($p < 0.001$) and placing a priority on research and development ($p = 0.031$)) were positively correlated with the significant economic indicator of having access to government grants, possibly reflecting the businesses ability to scope for, and capitalise on, opportunities and have the background research available to support government grant applications. However, there was no positive correlation between the learning/adaptability variables and the significant social impact variable of generating employment.

For the environmental variables, none were positively correlated with the error tolerance variable (Table 2). However, aiming to reduce purchases of non-renewable materials, chemicals, and components, as well as encouraging the use of public or shared transport by staff and customers were significantly positively correlated with all three of the other learning/adaptability variables, indicating that these traits may influence the adoption of sustainability. Having purchased solar panels
was significantly positively correlated with the organisation being adaptable and able to adjust to changes, while using energy-efficient appliances was significantly correlated with the organisation placing a priority on research and development. The other environmental variables, being committed to reducing greenhouse gas emissions, using lighting, heating, air-conditioning, plant machinery, and vehicles responsibly, measuring the amount of water used for operations, recycling waste and having a recycling program or strategy, were significantly correlated with both the organisation being adaptable and able to adjust to changes, and placing a priority on research and development.

Table 2. Learning/adaptability and environmental variables that significantly differed by tourism and non-tourism businesses.

| Learning/adaptability                                      | Environmental variables                                      |
|------------------------------------------------------------|--------------------------------------------------------------|
| Aims to reduce purchases of non-renewable materials, chemicals and components | r = 0.618, p < 0.01 | r = 0.639, p < 0.01 | r = 0.696, p < 0.01 | No sig. corr. |
| Encourages the use of public or shared transport by staff and customers | r = 0.443, p = 0.013 | r = 0.455, p = 0.01 | r = 0.575, p < 0.01 | No sig. corr. |
| Has purchased solar panels | r = 0.401, p = 0.025 | No sig. corr. | No sig. corr. | No sig. corr. |
| Is committed to reducing greenhouse gas emissions | r = 0.526, p = 0.002 | No sig. corr. | r = 0.526, p = 0.002 | No sig. corr. |
| Uses energy efficient appliances | No sig. corr. | No sig. corr. | r = 0.561, p < 0.01 | No sig. corr. |
| Uses lighting, heating, air-conditioning, plant machinery and vehicles responsibly | r = 0.569, p < 0.01 | No sig. corr. | r = 0.561, p < 0.01 | No sig. corr. |
| Can measure the amount of water used for operations | r = 0.535, p = 0.002 | No sig. corr. | r = 0.395, p = 0.028 | No sig. corr. |
| Aims to recycle its waste | r = 0.563, p < 0.01 | No sig. corr. | No sig. corr. | No sig. corr. |
| Has a recycling program or strategy in place | r = 0.512, p = 0.003 | No sig. corr. | No sig. corr. | No sig. corr. |

5. Discussion

Prior literature suggests that tourism businesses are slow adopters of sustainability [2,5], yet this is in contrast to other studies that suggest that tourism businesses tend to be highly engaged in pro-sustainability [30]. Problematically, many previous studies have tended to consider tourism in isolation, rather than undertaking cross-industry comparisons. Consequently, this study aimed to compare the sustainability of tourism businesses with other businesses and explore the role of learning and adaptability in the adoption of sustainability principles by assessing a random sample of businesses in New South Wales, Australia.

While limited by a relatively small sample size that influenced the types of data analysis performed, the results identified that tourism businesses had higher learning and adaptability characteristics compared with other businesses. Tourism businesses were found to be more committed to environmentally-sustainable practices than other types of businesses with there being a clear correlation with their ability to learn and adapt. This contradicts the criticisms noted previously that tourism businesses performed poorly with regards to sustainability [2,5]. In fact, this finding reinforces the fact that the tourism sector is dynamic, requiring frequent and fluid adaptation to align with changing consumer demands, external ‘shocks’ to the sector, and an ever-changing business...
environment [24,25]. However, further research is required to assess the efficacy of such initiatives and respond to concerns over the legitimacy of sustainability initiatives [12].

Moreover, a key finding of the study was the positive relationship that was identified between adaptability and government grants, as well as sustainability adoption and government grants. Greater access and availability of resources, such as grants, were found to increase business learning and adaptability and sustainability adoption. This finding supports existing knowledge in the adaptive capacity literature, suggesting that available resources will contribute to the sustainability performance of the business [27]. Such findings have managerial and government implications, providing insight into how sustainability adoption and adaptability can be increased within tourism businesses to improve sustainability performance. In addition, the research points to a relationship between business learning and adaptability and the adoption of environmental sustainability. While the relationship is only supported through correlations, it delivers important insight into areas of future research that need to be capitalised upon. Determining if learning and adaptability are causally related to the adoption of environmental sustainability could significantly influence policy and planning, not only in tourism, but also other sectors.

6. Conclusions

This study contributes to the literature on the adoption of business sustainability, particularly how the tourism sector compares to other industries. While self-reporting business performance is a limitation of this study because respondents may have over-estimated their capabilities and strengths, this study highlights the need for further research into why tourism businesses in New South Wales, Australia are reporting higher levels of performance in terms of adopting environmental values than other businesses in contradiction to the general perception of tourism businesses in the literature. Moreover, indicators may incrementally be added or refined in the literature and, as such, the list of indicators should be updated in future research and assessed for relevance. This research also highlights the challenges faced by researchers in capturing responses from businesses from online surveys. Future research should seek to explore other methods that can best capture data around business sustainability adoption, such as big data methods.

Acknowledgments: The authors would like to thank the University of Queensland School of Tourism for providing seed funding for this scoping research.

Author Contributions: Lisa Ruhanen, through the University of Queensland, provided the seed funding for this research. Char-lee Moyle, Brent Moyle, Lisa Ruhanen and Betty Weiler conceived the research and designed the questionnaire. Char-lee Moyle administered the online survey and conducted the analysis with assistance from Alexandra Bec. All authors contributed to the write up of the paper.

Conflicts of Interest: The authors declare no conflict of interest.

Appendix A. Business Sustainability Survey

Section 1. About You and Your Organisation

1. Do you own or manage a business located in New South Wales? (Multiple Response)

   Own business.................................... □
   Manage business............................ □
   Neither................................................ □  Go to Close

2. What is the New South Wales postcode(s) in which your business is located?
3. What is the business structure?

............................................................Sole trader or sole proprietor □
Partnership...........................................□
Trust...................................................□
............................................................Company □
Other.....................................................□
Don’t Know..........................................□

4. How long has the business been trading?

............................................................Less than 2 years □
2 to 5 years.........................................□
6 to 10 years.......................................□
............................................................11 to 15 years □
More than 15 years..............................□
Don’t Know..........................................□

5. How many employees does the business have?

............................................................ Non-employing □
1 to 4 employees...................................□
5 to 19 employees...............................□
............................................................20 to 199 employees □
More than 200 employees.....................□
Don’t Know..........................................□

6. What is the main or primary good or service that the business produces or provides?




7. Does your business provide any goods/services to tourists or visitors to the region in which it is located?

Yes.....................................................□  Go to Q8
No.....................................................□  Go to Q9
Don’t Know..........................................□  Go to Q9

8. Does your business primarily supply goods/services to tourists or visitors to the region in which it is located (rather than to locals)?

Yes .....................................................□
No.....................................................□
Don’t Know..........................................□
9. Is your business owned or operated by a local resident?

Local resident................................................................. □

Owned by an Australian resident not living in the local area □

Foreign owned (i.e., owned by an international company) □

Other, please specify

10. Is your business owned or operated by an Aboriginal or Torres Strait Islander or does it supply Aboriginal or Torres Strait Islander goods or services? (Multiple Response)

...............................................................................................Yes, owned or operated by Aboriginal or Torres Strait Islander ...............................................................................................□

...............................................................................................Yes, supplies Aboriginal or Torres Strait Islander goods or services ...............................................................................................□

...............................................................................................No □

...............................................................................................Don’t know/prefer not to say □

Section 2. Sustainability Assessment

SAMPLE 1

11. Please answer the following questions:

| Your Organisation: | Yes | No | Don’t Know |
|--------------------|-----|----|------------|
| Carries out an annual environmental risk assessment | □ | □ | □ |
| Has a staff member who is responsible for and/or leads the sustainability process | □ | □ | □ |
| Has an environmental statement or written goals | □ | □ | □ |
| Has been fined or penalized for violations of environmental regulations in the last five years | □ | □ | □ |
| Has environmental management systems, programs or policy/strategies in place | □ | □ | □ |
| Has won an environmental award | □ | □ | □ |
| Is a member of an environmental group or scheme (i.e., Greenpeace) | □ | □ | □ |
| Is environmentally certified (eco-certified or eco-accredited) | □ | □ | □ |

12. Please rate the environmental performance of your organisation in terms of the following:

Environmental impacts

| Your Organisation: | Strongly Agree | Agree | Neutral | Disagree | Strongly Disagree | Not Applicable | Don’t Know |
|--------------------|----------------|-------|---------|----------|-------------------|----------------|-----------|
| Considers its environmental impacts and is aware of environmental issues | □ | □ | □ | □ | □ | □ | □ |
| Considers the environmental impact of inputs (energy, materials, components) and outputs (waste, effluent, emissions) | □ | □ | □ | □ | □ | □ | □ |
| Aims to reduce the environmental impacts of its products/services | □ | □ | □ | □ | □ | □ | □ |
| Aims to reduce its impact on animal species and natural habitats | □ | □ | □ | □ | □ | □ | □ |
| Aims to reduce its environmental impact by establishing partnerships (e.g., with government or other businesses) | □ | □ | □ | □ | □ | □ | □ |

Environmental behaviour

| Your Organisation: | Strongly Agree | Agree | Neutral | Disagree | Strongly Disagree | Not Applicable | Don’t Know |
|--------------------|----------------|-------|---------|----------|-------------------|----------------|-----------|
| Could further contribute to maintaining and preserving the local environment | □ | □ | □ | □ | □ | □ | □ |
| Is a major manufacturer of and/or uses ozone-depleting chemicals | □ | □ | □ | □ | □ | □ | □ |
| Aims to reduce purchases of non-renewable materials, chemicals and components | □ | □ | □ | □ | □ | □ | □ |
13. Please rate the societal performance of your organisation in terms of the following:

| Your Organisation: | Strongly Agree | Agree | Neutral | Disagree | Strongly Disagree | Not Applicable | Don't Know |
|--------------------|---------------|-------|---------|----------|-------------------|---------------|-----------|
| Encourages the use of public or shared transport by staff and customers | □ | □ | □ | □ | □ | □ | □ |
| Aims to reduce risk of environmental accidents, spills and releases | □ | □ | □ | □ | □ | □ | □ |
| Aims to show concern for visual aspects of facilities and operations | □ | □ | □ | □ | □ | □ | □ |
| Aims to train employees in environmental awareness, management and/or operations | □ | □ | □ | □ | □ | □ | □ |
| Boycotts suppliers with an unfavourable environmental background | □ | □ | □ | □ | □ | □ | □ |
| Has an environment focused supplier program | □ | □ | □ | □ | □ | □ | □ |
| Has a pollution prevention program | □ | □ | □ | □ | □ | □ | □ |
| Has implemented a regular maintenance schedule for plant and equipment | □ | □ | □ | □ | □ | □ | □ |
| Has measurable targets for reducing water/energy use and/or waste production | □ | □ | □ | □ | □ | □ | □ |
| Has worked to ensure that employees, patrons, suppliers and the community are aware of its sustainability goals and actions | □ | □ | □ | □ | □ | □ | □ |
| Invests in environmental management and nature conservation measures | □ | □ | □ | □ | □ | □ | □ |
| Voluntarily contributes to an environmental scheme or organisation | □ | □ | □ | □ | □ | □ | □ |
| Undertake environmental public disclosure and audits | □ | □ | □ | □ | □ | □ | □ |
| Adheres to environmental laws and regulations | □ | □ | □ | □ | □ | □ | □ |
| Has a response plan in case of environmental accidents | □ | □ | □ | □ | □ | □ | □ |

**Environmental Products and Marketing**

| | | | | | | | |
|--------------------|---------------|-------|---------|----------|-------------------|---------------|-----------|
| Produces or gains revenues from environmentally friendly products, services, recycled materials or alternative energy sources | □ | □ | □ | □ | □ | □ | □ |
| Makes marketing claims based on environmental aspects or performance | □ | □ | □ | □ | □ | □ | □ |
| Considers changes in competitors’ environmental strategies | □ | □ | □ | □ | □ | □ | □ |
| Considers customers’ environmental preferences | □ | □ | □ | □ | □ | □ | □ |
| Has customer environmental education strategies e.g., communication of environmental programs, room information and management | □ | □ | □ | □ | □ | □ | □ |
| Invests more in environmental responsiveness than competitors | □ | □ | □ | □ | □ | □ | □ |

**ENERGY**

| | | | | | | | |
|--------------------|---------------|-------|---------|----------|-------------------|---------------|-----------|
| Can calculate its CO2 emissions | □ | □ | □ | □ | □ | □ | □ |
| Can measure the amount of energy used within key areas or departments | □ | □ | □ | □ | □ | □ | □ |
| Has invested in cleaner technologies and more energy efficient systems (e.g., insulation, smart control systems and sensors) | □ | □ | □ | □ | □ | □ | □ |
| Has reduced its energy consumption over the last year | □ | □ | □ | □ | □ | □ | □ |
| Has purchased solar panels | □ | □ | □ | □ | □ | □ | □ |
| Purchases “green” electricity from grid suppliers (if available) | □ | □ | □ | □ | □ | □ | □ |
| Has reduced the use of traditional fuels by substituting with less polluting energy sources | □ | □ | □ | □ | □ | □ | □ |
| Is committed to reducing greenhouse gas emissions | □ | □ | □ | □ | □ | □ | □ |
| Monitors and analyses the amount of energy used within the organisation | □ | □ | □ | □ | □ | □ | □ |
| Offsets its CO2 emissions | □ | □ | □ | □ | □ | □ | □ |
| Uses energy efficient appliances (e.g., refrigerators, freezers, heaters, air-conditioners) | □ | □ | □ | □ | □ | □ | □ |
| Uses energy efficient lighting (low energy light bulbs) | □ | □ | □ | □ | □ | □ | □ |
| Uses lighting, heating, air-conditioning, plant machinery and vehicles responsibly e.g., by only providing lighting where necessary, only using air-conditioning when necessary, using natural lighting | □ | □ | □ | □ | □ | □ | □ |
| Uses renewable energy sources (e.g., solar, hydroelectric, wind, certain biofuels) | □ | □ | □ | □ | □ | □ | □ |

**WATER**

| | | | | | | | |
|--------------------|---------------|-------|---------|----------|-------------------|---------------|-----------|
| Can measure the amount of water used for operations | □ | □ | □ | □ | □ | □ | □ |
| Collects, stores and uses rainwater | □ | □ | □ | □ | □ | □ | □ |
| Has installed low/dual flush toilets or waterless/low flow urinals | □ | □ | □ | □ | □ | □ | □ |
| Has installed low flow or flow restricted taps or shower fittings | □ | □ | □ | □ | □ | □ | □ |
| Has minimal irrigation landscaping | □ | □ | □ | □ | □ | □ | □ |
| Has used native plants in its landscaping | □ | □ | □ | □ | □ | □ | □ |
| Recycles grey water or treated wastewater | □ | □ | □ | □ | □ | □ | □ |
| Sweeps outside areas instead of washing them down | □ | □ | □ | □ | □ | □ | □ |
| Uses water efficient appliances (e.g., washing machines, dishwashers) | □ | □ | □ | □ | □ | □ | □ |

**WASTE**

| | | | | | | | |
|--------------------|---------------|-------|---------|----------|-------------------|---------------|-----------|
| Aims to recycle its waste | □ | □ | □ | □ | □ | □ | □ |
| Aims to sell waste products for revenue | □ | □ | □ | □ | □ | □ | □ |
| Can measure the amount of waste that is sent to landfill | □ | □ | □ | □ | □ | □ | □ |
| Composts organic waste | □ | □ | □ | □ | □ | □ | □ |
| Uses recycled products e.g., paper | □ | □ | □ | □ | □ | □ | □ |
| Has a recycling program or strategy in place | □ | □ | □ | □ | □ | □ | □ |
### Sustainability Impacts

| Action Description                                                                 | Strongly Agree | Agree | Neutral | Disagree | Strongly Disagree | Not Applicable | Don't Know |
|-----------------------------------------------------------------------------------|----------------|-------|---------|----------|-------------------|----------------|------------|
| Communicates its social impacts and risks to the general public                 |                |       |         |          |                   |                |            |
| Operations negatively impact on the local community                             |                |       |         |          |                   |                |            |
| Creates parking issues for locals                                                |                |       |         |          |                   |                |            |
| Has strategies in place to deal with disasters, accidents and crime              |                |       |         |          |                   |                |            |

### Social Behaviour

| Action Description                                                                 | Strongly Agree | Agree | Neutral | Disagree | Strongly Disagree | Not Applicable | Don't Know |
|-----------------------------------------------------------------------------------|----------------|-------|---------|----------|-------------------|----------------|------------|
| Considers diversity when hiring new staff by providing equal opportunity and/or encouraging applicants from minority groups |                |       |         |          |                   |                |            |
| Aims to up-skill and educate staff (e.g., provides apprenticeships, has internal training programs, provides leave to undertake further study, provides funds for attendance at external training programs) |                |       |         |          |                   |                |            |
| Employed local staff where possible                                              |                |       |         |          |                   |                |            |
| Generates local employment opportunities                                          |                |       |         |          |                   |                |            |
| Encourages local residents to purchase its goods and services                    |                |       |         |          |                   |                |            |
| Has been fined for workplace health and safety, workplace rights (e.g., related to employment or wage conditions) or child labour breaches |                |       |         |          |                   |                |            |
| Has family friendly employment policies                                           |                |       |         |          |                   |                |            |
| Has previously been investigated or prosecuted for fraud or corruption cases      |                |       |         |          |                   |                |            |
| Has stress management initiatives in place for staff                             |                |       |         |          |                   |                |            |
| Provides disability access                                                        |                |       |         |          |                   |                |            |
| Provides interpretative facilities                                               |                |       |         |          |                   |                |            |
| Provides access to counselling services for staff                                 |                |       |         |          |                   |                |            |
| Stimulates the production of local arts and cultural activities                  |                |       |         |          |                   |                |            |
| Uses local goods, suppliers and contractors where possible (e.g., buy local policy) |                |       |         |          |                   |                |            |

### Community Engagement and Responsibility

| Action Description                                                                 | Strongly Agree | Agree | Neutral | Disagree | Strongly Disagree | Not Applicable | Don't Know |
|-----------------------------------------------------------------------------------|----------------|-------|---------|----------|-------------------|----------------|------------|
| Actively participates in community events                                         |                |       |         |          |                   |                |            |
| Aims to avoid bribery and corruption                                              |                |       |         |          |                   |                |            |
| Aims to improve community and workplace health and safety                         |                |       |         |          |                   |                |            |
| Aims to make public disclosures                                                   |                |       |         |          |                   |                |            |
| Aims to promote Indigenous and/or local community culture                         |                |       |         |          |                   |                |            |
| Aims to protect claims and rights of Indigenous people or the local community     |                |       |         |          |                   |                |            |
| Aims to work with local businesses                                               |                |       |         |          |                   |                |            |
| Contributes time or money to local community projects or initiatives              |                |       |         |          |                   |                |            |
| Contributes to charity                                                            |                |       |         |          |                   |                |            |
| Allocates funds for the improvement of the physical environment in which the organisation operates |                |       |         |          |                   |                |            |
| Attends town council and planning and zoning meetings                             |                |       |         |          |                   |                |            |
| Has a close connection with and benefits the local community                      |                |       |         |          |                   |                |            |
| Has had complaints about its operations from local residents                      |                |       |         |          |                   |                |            |
| Has strategies in place to deal effectively with complaints from both residents and visitors |                |       |         |          |                   |                |            |
| Is aware of social and community issues                                          |                |       |         |          |                   |                |            |
| Provides a product that is affordable to the general population                   |                |       |         |          |                   |                |            |
| Seeks to involve and inform the local community when planning new developments   |                |       |         |          |                   |                |            |
| Voluntarily contributes to the maintenance of a cultural or heritage site         |                |       |         |          |                   |                |            |

### SAMPLE 3

14. Please rate the economic and financial performance of your organisation in terms of the following:

| Your Organisation: | Strongly Agree | Agree | Neutral | Disagree | Strongly Disagree | Not Applicable | Don't Know |
|--------------------|----------------|-------|---------|----------|-------------------|----------------|------------|
| Economic Performance |                |       |         |          |                   |                |            |
| Can access highly skilled staff                                                 |                |       |         |          |                   |                |            |
| Can find staff easily                                                           |                |       |         |          |                   |                |            |
| Has affordable premises for operation                                           |                |       |         |          |                   |                |            |
| Has been growing its market share compared to its competitors                  |                |       |         |          |                   |                |            |
| Has access to government grants aimed at improving business viability           |                |       |         |          |                   |                |            |
| Has had growth in its asset values                                             |                |       |         |          |                   |                |            |
| Has had growth in labour productivity                                          |                |       |         |          |                   |                |            |
| Has reduced the cost of inputs (e.g., produce, energy, water)                  |                |       |         |          |                   |                |            |
| Has reduced the cost of outputs (e.g., waste)                                   |                |       |         |          |                   |                |            |
| Is appealing to investors                                                      |                |       |         |          |                   |                |            |
| Is benefiting from the current exchange rate                                   |                |       |         |          |                   |                |            |
| Is currently expanding its operations                                           |                |       |         |          |                   |                |            |
| Is currently performing well and is considered successful                       |                |       |         |          |                   |                |            |
### Your Organisation: Strongly Agree Agree Neutral Disagree Strongly Disagree Not Applicable Don’t Know

| Economic Behaviour                                                                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|-------------------------------------------------------------------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Is diversifying its product base                                                    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Is easily able to access credit for business operations and development activities   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Is having growth in turnover and/or profit                                          |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Economic Behaviour                                                                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Allocates funds to research and development                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Considers stakeholders’ opinions and communications investment decisions           |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Has had its business license restricted                                              |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Has high labour turnover                                                             |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Has the ability to adjust prices to account for changes in demand                   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Is increasing its advertising expenditure                                            |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| The wages and conditions provided to employees are better than businesses in other sectors |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| The wages and conditions provided to employees are better than other businesses in your sector |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Your organisation attempts to measure intangible sources of value (e.g., talent, knowledge and innovation) |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Your organisation in using technology to support/enhance performance measurement   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| You and your staff have local access to training courses offering qualifications beyond high school level |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Your organisation is adaptable and able to adjust to changes                        |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Your organisation learns from other organisations                                    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Your organisation places a priority on research/development                          |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Your organisation undertakes experiments/pilot tests/market research when starting a new project/product/market |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

### Section 3. Institutional Assessment

15. Please answer the following questions based on your assessment of your organisation’s learning ability:

| Your Organisation: Strongly Agree Agree Neutral Disagree Strongly Disagree Not Applicable Don’t Know |
|--------------------------------------------------------------------------------------------------|---|---|---|---|---|---|---|---|---|
| Your organisation uses performance measurement for improvement and learning, rather than just monitoring, reporting and rewarding |   |   |   |   |   |   |   |   |   |
| Your organisation attempts to measure intangible sources of value (e.g., talent, knowledge and innovation) |   |   |   |   |   |   |   |   |   |
| Your organisation in using technology to support/enhance performance measurement   |   |   |   |   |   |   |   |   |   |
| You and your staff have local access to training courses offering qualifications beyond high school level |   |   |   |   |   |   |   |   |   |
| Your organisation is adaptable and able to adjust to changes                        |   |   |   |   |   |   |   |   |   |
| Your organisation learns from other organisations                                    |   |   |   |   |   |   |   |   |   |
| Your organisation places a priority on research/development                          |   |   |   |   |   |   |   |   |   |
| Your organisation undertakes experiments/pilot tests/market research when starting a new project/product/market |   |   |   |   |   |   |   |   |   |

16. Please answer the following questions based on your assessment of your organisation’s agility and adaptability:

| Your Organisation: Strongly Agree Agree Neutral Disagree Strongly Disagree Not Applicable Don’t Know |
|--------------------------------------------------------------------------------------------------|---|---|---|---|---|---|---|---|---|
| Can implement changes in its business processes quickly                                       |   |   |   |   |   |   |   |   |   |
| Can incorporate new technology quickly                                                        |   |   |   |   |   |   |   |   |   |
| Can adapt to change easily and quickly                                                        |   |   |   |   |   |   |   |   |   |
| Can respond quickly to new opportunities or threats                                             |   |   |   |   |   |   |   |   |   |
| Can solve problems quickly and effectively                                                     |   |   |   |   |   |   |   |   |   |
| Can make and implement decisions quickly                                                        |   |   |   |   |   |   |   |   |   |
| Has considerable error tolerance (possible to make mistakes)                                  |   |   |   |   |   |   |   |   |   |
| Has flexible labour (can re-deploy / retrain employees quickly)                                |   |   |   |   |   |   |   |   |   |
| Has good internal and external communication                                                    |   |   |   |   |   |   |   |   |   |
| Is flexible compared to its competitors                                                        |   |   |   |   |   |   |   |   |   |
| Is designed to be simple, lean and flexible                                                    |   |   |   |   |   |   |   |   |   |
| Values learning from experience                                                                |   |   |   |   |   |   |   |   |   |
| Values collaboration (between staff and organisations)                                          |   |   |   |   |   |   |   |   |   |
| Values guidelines more than rules                                                              |   |   |   |   |   |   |   |   |   |
| Values cross-training (i.e., training staff in a number of areas of the business)             |   |   |   |   |   |   |   |   |   |
| Values outsourcing non-core capabilities                                                       |   |   |   |   |   |   |   |   |   |
| Values employees that can deal with various situations                                         |   |   |   |   |   |   |   |   |   |
| Values employees who try new ways of doing things                                              |   |   |   |   |   |   |   |   |   |
Section 4. Sustainability Programme Assessment

17. Have you participated in any programmes or used any guidelines, platforms, certifications, training or workshops that were designed to improve your business’ economic, social or environmental performance?

............................................................Yes □  Go to Q17
.............................................................No □  Go to Q18

18. Please specify which sustainability programmes, guidelines, platforms, certifications, training or workshops you have been involved with, used or adopted.



Section 5. Close

19. The optional comment box below is provided for you to offer any comments, additional information or suggestions in relation to business sustainability:



20. Would you like to enter into the competition for a $500 prepaid credit card?

............................................................Yes □
.............................................................No □

21. Would you like to receive an executive summary of this study’s key findings?

............................................................Yes □
.............................................................No □

22. Would you be willing to participate in a follow-up interview?

............................................................Yes □
.............................................................No □

23. If you answered ‘Yes’ to any of the previous three questions, please provide your preferred contact details:

Name: 
Email Address: 
Phone Number: 

Thank you very much for your participation in this survey!

References

1. Ruhanen, L.; Weiler, B.; Moyle, B.; McLennan, C. Trends and patterns in sustainable tourism research: A 25-year bibliometric analysis. J. Sustain. Tour. 2015, 23, 517–535. [CrossRef]

2. Sharpley, R. Tourism Development and the Environment: Beyond Sustainability? Earthscan: London, UK, 2009.

3. Karvonen, M. M Environmental accounting as a tool for SMEs in environmentally induced economic risk analysis. Eco-Manag. Audit. 2000, 7, 21–28. [CrossRef]
4. Moyle, B.D.; McLennan, C.J.; Ruhanen, L.; Weiler, B. Tracking the concept of sustainability in Australian tourism policy and planning documents. *J. Sustain. Tour.* 2014, 22, 1037–1051. [CrossRef]
5. Butler, R. Sustainable tourism—Paradoxes, inconsistencies and a way forward? In *The Practice of Sustainable Tourism: Resolving the Paradox*; Hughes, M., Weaver, D., Pför, C., Eds.; Routledge: London, UK, 2015; pp. 66–80.
6. Pava, M.L. Why corporations should not abandon social responsibility. *J. Bus. Ethics* 2008, 83, 805–812. [CrossRef]
7. Dangelico, R.M.; Pujari, D. Mainstreaming green product innovation: Why and how companies integrate environmental sustainability. *J. Bus. Ethics* 2010, 95, 471–486. [CrossRef]
8. McNamara, K.E.; Gibson, C. Environmental sustainability in practice? A macro-scale profile of tourist accommodation facilities in Australia’s coastal zone. *J. Sustain. Tour.* 2008, 16, 85–100. [CrossRef]
9. Moscardo, G. Sustainable tourism innovation: Challenging basic assumptions. *Tour. Hosp. Res.* 2008, 8, 4–13. [CrossRef]
10. Okereke, C. An exploration of motivations, drivers and barriers to carbon management: The UK FTSE 100. *Eur. Manag. J.* 2007, 25, 475–486. [CrossRef]
11. Perez-Batres, A.L.; Miller, V.V.; Pisani, J.M.; Henriques, I.; Renau-Sepulveda, A.J. Why do firms engage in national sustainability programs and transparent sustainability reporting? *Manag. Int. Rev.* 2012, 52, 107–136. [CrossRef]
12. Lansing, P.; De Vries, P. Sustainable tourism: Ethical alternative or marketing ploy? *J. Bus. Ethics* 2007, 72, 77–85. [CrossRef]
13. Bansal, P.; Roth, K. Why companies go green: A model of ecological responsiveness. *Acad. Manag. J.* 2000, 43, 717–736. [CrossRef]
14. Montiel, I.; Delgado-Ceballos, J. Defining and measuring corporate sustainability: Are we there yet? *Organ. Environ.* 2014, 27, 113–139. [CrossRef]
15. Bansal, P. The Corporate Challenges of Sustainable Development. *Acad. Manag. Exec.* 2002, 16, 122–131. [CrossRef]
16. Schaltegger, S.; Wagner, M. *Managing the Business Case for Sustainability: The Integration of Social, Environmental and Economic Performance*; Greenleaf Publishing: London, UK, 2006.
17. Anderson, J.L.; Anderson, C.M.; Chu, J.; Meredith, J.; Asche, F.; Sylvia, G.; Smith, M.D.; Anggраeri, D.; Arthur, R.; Guttormsen, A.; et al. The fishery performance indicators: A management tool for triple bottom line outcomes. *PLoS ONE* 2015, 10, e0122809. [CrossRef] [PubMed]
18. Rahdari, A.H.; Anvary Rostamy, A.A. Designing a general set of sustainability indicators at the corporate level. *J. Clean. Prod.* 2015, 108, 757–771. [CrossRef]
19. Ates, A.; Bititci, U. Change process: A key enabler for building resilient SMEs. *Int. J. Prod. Res.* 2011, 49, 5601–5618. [CrossRef]
20. Stubblefield Loucks, E.; Martens, M.L.; Cho, C.H. Engaging small- and medium-sized businesses in sustainability. *Sustain. Account. Manag. Policy J.* 2010, 1, 178–200. [CrossRef]
21. Carlsen, J.; Getz, D.; Ali-Knight, J. The Environmental Attitudes and Practices of Family Businesses in the Rural Tourism and Hospitality Sectors. *J. Sustain. Tour.* 2001, 9, 281–297. [CrossRef]
22. Collins, E.; Roper, J.; Lawrence, S. Sustainability practices: Trends in New Zealand businesses. *Bus. Strategy Environ.* 2010, 19, 479–494. [CrossRef]
23. Bulfer, P.F.; McEvoy, G.M. A model for implementing a sustainability strategy through HRM practices. *Bus. Soc. Rev.* 2016, 121, 465–495. [CrossRef]
24. Budeanu, A.; Miller, G.; Moscardo, G.; Ooi, C.S. Sustainable tourism, progress, challenges and opportunities: An introduction. *J. Clean. Prod.* 2016, 111, 285–294. [CrossRef]
25. Hiwasaki, L. Community-Based Tourism: A Pathway to Sustainability for Japan’s Protected Areas. *Soc. Nat. Resour.* 2006, 19, 675–692. [CrossRef]
26. McLennan, C.; Becken, S.; Watt, M. Learning through a cluster approach: Lessons from the implementation of six Australian tourism business sustainability programs. *J. Clean. Prod.* 2016, 111B, 348–357. [CrossRef]
27. Shuster, W.D.; Garmestani, A.S. Adaptive exchange of capitals in urban water resources management: An approach to sustainability? *Clean Technol. Environ. Policy* 2015, 17, 1393–1400. [CrossRef]
28. Font, X.; McCabe, S. Sustainability and marketing in tourism: Its contexts, paradoxes, approaches, challenges and potential. *J. Sustain. Tour.* 2017, 25, 869–883. [CrossRef]
29. Ayuso, S. Adoption of voluntary environmental tools for sustainable tourism: Analysing the experience of Spanish hotels. *Corp. Soc. Responsib. Environ. Manag.* 2006, 13, 207–220. [CrossRef]
30. Font, X.; Garay, L.; Jones, S. Sustainability motivations and practices in small tourism enterprises in European protected areas. *J. Clean. Prod.* 2016, 137, 1439–1448. [CrossRef]
31. Thomas, R.; Shaw, G.; Page, S.J. Understanding small firms in tourism: A perspective on research trends and challenges. *Tour. Manag.* 2011, 32, 963–976. [CrossRef]
32. Font, X.; Elgammal, I.; Lamond, I. Greenhushing: The deliberate under communicating of sustainability practices by tourism businesses. *J. Sustain. Tour.* 2017, 25, 1007–1023. [CrossRef]
33. Lipsey, M.W.; Wilson, D.B. The way in which intervention studies have “personality” and why it is important to meta-analysis. *Eval. Health Prof.* 2001, 24, 236–254. [PubMed]
34. Singh, R.K.; Murty, H.R.; Gupta, S.K.; Dikshit, A.K. Development of composite sustainability performance index for steel industry. *Ecol. Indic.* 2007, 7, 565–588. [CrossRef]
35. Hardesty, D.M.; Bearden, W.O. The use of expert judges in scale development: Implications for improving face validity of measures of unobservable constructs. *J. Bus. Res.* 2004, 57, 98–107. [CrossRef]
36. McLennan, C.; Moyle, B.D.; Ruhanen, L.M.; Ritchie, B.W. Developing and testing a suite of institutional indices to underpin the measurement and management of tourism destination transformation. *Tour. Anal.* 2013, 18, 157–171. [CrossRef]
37. Fahoome, G. Twenty nonparametric statistics and their large sample approximations. *J. Mod. Appl. Stat. Methods* 2002, 1, 248–268. [CrossRef]