Article

The Determinants of ESG for Community LOHASism Sustainable Development Strategy

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Abstract: Owing to the increasing trends of the LOHAS lifestyle (LOHASism) adopted by a majority of Taiwanese communities, most community development associations have begun to explore the most effective LOHASism sustainable development strategies for advancing a high-quality lifestyle for these extensive community residents. Hence, this research cross-employed the three core principles in LOHASism, three analytical dimensions (environment, society and governance)  of Environment Society and Governance (ESG) and 17 evaluated sustainable indexes of the Sustainable Development Goals (SDGs) in order to effectively induce the determinants of ESG for a community LOHASism sustainable development strategy. Significantly, the three most valuable conclusions and contributive findings are: (1) the main research question has been comprehensively solved through interdisciplinary analyses of the consolidation among the three principles (Dogood, Feelgood, Lookgood) of LOHASism, three dimensions of ESG and 17 evaluated sustainable indexes of the SDGs; (2) the highest scale of standardized comparative weights was located in the Positively Promoting Community Development Sustainability (PPCDS) of 0.7194, which means LOHASism, ESG and SDGs did positively promote community sustainable development in order and empirically achieved the brief research goal; and (3) industry, innovation and infrastructure (III), reduced inequality and responsible consumption and production in the governance of the EGS into LOHASism were the highest three weighted scales in the Positively Promoting Community Development Sustainability (PPCDS). This means that most community’s residents expect the advancement of innovation and infrastructure (III), the improvement of reduced inequality and the increment of responsible consumption and production to be the top three critical sustainable development strategies in their community development governance in order to advance the most residents to be good-looking and have body health.

Keywords: community development sustainability; social cognition theory (SCT); lifestyles of health and sustainability (LOHAS); environment society and governance (ESG); sustainable development goals (SDGs)

1. Introduction

The community evolution is the most critical cornerstone for national, essential, comprehensive and long-term construction in social welfare to cultivate the developmental consensus of community residents and inspire spontaneous and self-help realization in order to advance the community inhabitants’ life quality, economy, society and culture through a comprehensive contribution of manpower, material and financial resources. Therefore, the Taiwanese government has commenced to institute, announce and administer the Rural Rejuvenation Act to facilitate sustainability, revitalization and rejuvenation, to improve economic production infrastructure, to conserve natural ecology and culture development, to upgrade inhabitants’ life quality, as well as to construct new residents’ prosperity and beauty for the entirety Taiwanese communities [1]. In order to promote the
various activities, to improve community organizations, to foster community talents and to push ahead social benefits, the Taiwanese government has invested approximately NTD 1.2 billion from 2017 to 2020 to encourage the entire Taiwanese communities (6823 communities in 2021) to develop and strive for diversified activities in community centers (3765 community centers) in order to concretely satisfy the community inhabitant’s requests and demands according to the 2021 administrative report of the Executive Yuan. Significantly, the core establishing purpose of community development is to strive for advancing the community evolution and implementing community constructions. As a result, the competent government authority (Executive Yuan Agriculture Committee, Executive Yuan) has commenced to not only institute the complete managerial organization of community development association for the entirety of Taiwanese communities but also regularize a series of community-developing measures for community development associations [2]. These measures are:

1. Effectively agglomerating the consensus and centripetal force of community residents: community development associations have to conduct diversified activities, such as life-skill training, personal growth courses, healthy advancement lectures, community press and publications, local folk arts, community social benefit achievements and so on, in order to condense inhabitants; consensus, promote life quality, achieve friends and neighbors and strengthen the interactivity of community residents [3];

2. Concretely installing community centers: community development association is compulsory to construct the community facilities, equipment and centers to provide a platform for various activities, including studying and training courses for children, youth, women and elders, resting and get-togethers and public social benefit building programs, in order to strengthen the comprehensive service functions of community centers to provide for the entire community’s inhabitants [4];

3. Aggressively actuating volunteer services: according to the 2021 official statistics and the investigation of the government competent authority (Executive Yuan Agriculture Committee, Executive Yuan), there are approximately 132,356 volunteers offering to contribute their efforts; in total, there 5715 community groups in Taiwanese [5]. Hence, the majority of community development associations have been encouraging and recruiting retired elders, aggressive young students and leisure housewives to organize all of sorts of volunteer groups based on each personal specialty, preference and interest in order to roll forward various community activities, comprehending a basic community investigation and survey, caring visits for underprivileged groups, environmental finishing, mutual help and protections, etc. [6]. Specifically, community development associations not only hold some professional and growth courses for the current staff and volunteers but also create some interesting activities and courses to attract potential residents to be community volunteers [7];

4. Aggressively promoting social benefit communization: continuously fulfilling autonomous, vital, happy and sustainable community essence; community development associations must commit to advancing residents’ localization and accessible, acceptable and popular benefits in order to confront low birthrate and ageing population issues in communities [8];

5. Actively expanding social service capacity: in order to solve the ageing population issue and respond to the up-and-coming benefit demands, the Taiwanese government has supplied subsidies and grants, and then assisted 262 community centers to provide long-term care services and disaster prevention service bases through construction, repair, restoration and renovation methods;

6. Complete intercommunity mutual aid mechanism: in terms of the completion of intercommunity and interdisciplinary social benefit services in current Taiwanese communities and community development associations, the Taiwanese government has administered and implemented the Flagship Welfare Community Project to completely form the comprehensive social benefit service networks, which cover
Taking the up-and-coming residents’ demands and environment protection awareness that is on the rise into consideration, the Taiwanese government has encouraged community organization and community development associations to directly advocate for human happiness and pleasure concepts to be the main consideration for community sustainable development trends and orientations after the recent booming economic and industrial development in communities [10]. As a result, beyond the balance consideration between the economic and industrial growth and sustainable development in current Taiwanese communities, scholars and researchers have commenced to take the question of “how to provide the most effective and efficient development strategy for the contemporary community development association to achieve the highest sustainability?” to be researched in the mainstream of community development relative research fields [11,12]. In addition, the most critical element to advance community development is a community’s residents and tourists. Therefore, based on the relative research on the latest residents’ and tourists’ behaviors, the lifestyles of health and sustainability (“LOHAS”) have been a mainstream research doctrine (“LOHASism”) [13] in the current organization and development of relative research fields. The reason is that the most different point between LOHASism residents and tourists and traditional residents and tourists is that the LOHASism consumers pay more attentions to self-health and environment protection duties than the price value and product quality in their purchasing and trading processes and decisions regarding community transactions. Because, in light of LOHASism consumption and behaviors, there are more people willing to be LOHASism residents and tourists, considering self-health, environment protection and social responsibility and sustainability. LOHASism is also kind of a revival lifestyle of the past, and the majority of LOHASism’s followers use the natural, healthy, exquisite and amenable attitude of self-sufficient life origin. There are three core principles in LOHASism, and these are: (1) Dogood: all activities and actions have to consider environmental protection and sustainability [14]; (2) Feelgood: the majority of LOHASism is about keeping pleasure and happiness in one’s life origin for confronting all happenings in one’s life to keep sustainable health and peace: and (3) Lookgood: each LOHASism follower not only is good-looking in outward appearance but also possesses long-term health in their inner center. Subsequently, LOHASism has been involved in not only the contemporary consumers’ minds but also the majority of community’s inhabitants because the environment, life and even the entire community society is going to become better and better beyond LOHASism’s inspirations into more and more consumers and community residents. LOHASism is actively positive for most communities and community development associations in Taiwan.

However, after making a series of various LOHASism surveys [15–17], the concrete evaluation and practice research of the abstractive LOHASism have always been a difficult research gap in the organization’s development of relative research fields. For this reason, taking the sustainable development strategy in communities and community development associations into consideration, this research creatively cross-employs the sustainable development model of the environment, society and governance (“ESG”) [18] to measure the influenced availability of LOHASism in the sustainable development strategies for community and community development associations because ESG is the contemporarily concrete measured model to evaluate the abstractive sustainable implementation concept of organization development. Based on the United Nations Global Compact official announcement in 2004, the government (E) [19] aspect focuses on the environment protection themes, including the environmental contaminations in air, water and land, energy recycling, living creature diversification, green package, delivering green conveyance, lowering carbon production, etc. Subsequently, the society (S) [20] aspect centralizes the social responsibilities, such as community relations, human rights and benefits, people’s consensus, communion, co-prosperity, public health and happiness. Thirdly, the governance (G) aspect centralizes the governance performance, covering organization operation effectiveness and
efficiency, supply management, customer relationship management, organization profit rate, human resource management, production management, marketing management, finance management, research and development management, etc.

Extraordinarily, in order to enforce the organization’s public sustainability, this research has further applied the SDGs is the particular measured indicators to estimate the sustainable development of the abstractive notion of the social responsibility of community development associations through 17 core sustainable indexes, because the 17 SDGs’ evaluated sustainable indexes [21] have been applied and categorized into the intensive and extensive appraisements of the sustainable effectiveness and influence of LOHASism in communities and community development associations in order to discuss the question “How to provide the most effective and efficient development strategy for the contemporary community development associations to achieve the community sustainability?” in depth in the context of the sustainable development of current communities and community development association related research fields. Based on the reciprocal determinism in SCT theory, there are three interactive relationships in reciprocal determinism. These relationships are: (1) The person’ self-influences (individualism—community’s residents) directly impact the culture and invisible things of organization and impression and developing trends of society; on the contrary, organizations and societies are also indirectly impacted by persons characteristics, self-thoughts and self-actions, because the person is the basic unit for constructing organizations and society. Second, the organizational outcomes (organizationalism—community and community development association) affirmatively influence persons’ characteristics, self-thoughts and self-actions and developing trends of society; oppositely, persons’ characteristics, self-thoughts and self-actions and developing trends of society are also oblique to being influenced by the organization outcomes, because organizations are an existing part of the entire society. Lastly, society effects (socializationism—community public consumers and tourists) are diametric to affect persons’ characteristics, self-thoughts and self-actions and the culture and invisible things of organizations; in the reverse, the person and organization are eventually influenced by the developing trends of society because the entire society is the aggregate of persons and organizations. Then, in particular, in terms of the core principles of LOHASism, the Dogood (“D”) principle of LOHASism is to focus on the personal environment protection concepts and behaviors, which are obviously able to belong to the individualism perspective of SCT and the environment protection duty (E) of ESG. Subsequently, the Lookgood (“L”) principle of LOHASism is to centralize the institutional interests and duties for belonging for persons and entire societies, which are apparently able to be categorized as the organizationism perspective of SCT and governance performance (G) of EGS. Ultimately, the Feelgood (“F”) principle of LOHASism concentrates public health and hygiene, complete benefits and social responsibilities, which are clearly able to be categorized as socializationism in SCT and the society responsibility (S) aspect of ESG. Specifically, this research deeply and comprehensively assayed the sustainable development strategy in communities, and each community is a miniature of the entire society [22]. Materially, the 17 SDG sustainable indexes have been internationally recognized as sustainable indicators and, therefore, this research firstly categorized the 17 SDG sustainable indexes into the analytical dimensions (environmental–social–governance) of ESG in order to induce the most effective and efficient development strategy for the contemporary community development associations.

Eventually, this research innovatively cross-employed the three most brief analytical perspectives (individualism, organizationism and socializationism) of Social Cognition Theory (“SCT”) [23] and the 17 evaluated sustainable indexes of the SDGs to interdisciplarily assay, and in-depth assay, the interplays and interactive dependences between the three behavioral principles (Dogood, Feelgood and Lookgood) of LOHASism and the three sustainable dimensions (environment, society and governance) of ESG in community development relative research fields in order to establish the evaluated reciprocal determinism model to solve the main research question as shown in Figure 1 [24,25].
Eventually, this research innovatively cross-employed the three most brief analytical perspectives (individualism, organizationism and socializationism) of Social Cognition Theory ("SCT") [23] and the 17 evaluated sustainable indexes of the SDGs to interdisciplinarily assay, and in-depth assay, the interplays and interactive dependences between the three behavioral principles (Dogood, Feelgood and Lookgood) of LOHASism and the three sustainable dimensions (environment, society and governance) of ESG in community development relative research fields in order to establish the evaluated reciprocal determinism model to solve the main research question as shown in Figure 1 [24,25].

Figure 1. SCT reciprocal determinism among LOHASism principles, ESG dimensions and 17 SDG sustainable indexes.

For enhancing the research exactness and accuracy [26,27], not only the factor analysis ("FA") of quantitative analysis was applied for assaying the weighted measurements of large-scale questionnaires for higher research validity and representativeness [28] but also the analytical network process ("ANP") of qualitative analysis for executing the weighted evaluation of expert’s questionnaires for higher research reliability and faithfulness [29]. The reason the FA of quantitative analysis was created to refine the appraised factors, and identify the communality among each other appraised factor through the large-scale questionnaires and ANP of qualitative analysis, was induced was to clarify the influenced weights among each other appraised factor through the expertise of a questionnaire matrix. Significantly, quantitative and qualitative analyses have been able to comprehensively discuss and assay in depth the interplays and dependences between the analytical dimensions (environmental–social–governance) of ESG and the 17 SDG sustainable indexes in the Dogood of LOHASism’s personal aspect—community’s residents (Individualism), the Lookgood of LOHASism’s community aspect—community’s residents (Organizationism) and the Feelgood of LOHASism’s public aspect—community public consumers and tourists (Socializationism).
2. Literature Reviews
2.1. The Literature on Main Modern Concepts

Significantly, the interplays and dependences between the analytical dimensions (environmental–social–governance) of ESG and the 17 SDG sustainable indexes in the Dogood of LOHASism’s personal aspect—community’s residents (Individualism), the Look-good of LOHASism’s community aspect—community’s residents (Organizationism) and the Feelgood of LOHASism’s public aspect—community public consumers and tourists (Socializationism) have been analyzed and assayed into the SCT to solve the research question in order to achieve the research goal. The modern concepts of LOHASism, ESG, 17 SDG sustainable indexes and SCT theory are systematically discussed in this section. Firstly, this research applied LOHASism as a personal philosophy to discuss the personal cognitions and behaviors of community residents, because LOHASism’s followers emphasize the concordant relationships between human and nature, and these relationships include mutualism, commensalism and parasitism. In the next step, in an overview of LOHASism’s history, the famous social scholar, Paul Ryan Jr., utilized field surveys and statistic research methods to innovatively point out the concept and doctrine of LOHAS in the popular book, The Cultural Creatives: How 50 Million People are changing the World, in 1998. To concretely describe LOHAS is to consider the self-health, family health and environment protection responsibilities during consuming processes and decisions. Conceptually, there are twelve essential guidelines and ten basic announcements to be respected by LOHASism followers, and these essential guidelines [30,31] are: (1) doing gentle and slow exercises, (2) no smoking and no secondhand smoke, (3) often turning off the electricity and electronic devices for energy conservation, (4) choosing organic and healthy foods and avoiding high-salt, high-oil and high-sugar foods, (5) reducing garbage and practicing garbage classification and recycling, (6) doing one’s best to be close to nature, (7) focusing on one’s self, caring for other people, lifelong learning and sharing LOHASism, (8) aggressively attending charitable activities, (9) supporting social philanthropy and donations, (10) conserving water, (11) kindly promoting friendly environment products and services to friends and family and (12) cherishing forest resources. The basic announcements are: (1) noticing foods through absorbing low-salt, low-oil and low-sugar foods, (2) maintaining regular exercise regiments, moderate rest, balanced diet and taking a healthy responsibility to be self-dutiful, not relying on doctors, (3) advertising self-growth by means of lifelong learning and spiritual accomplishment, (4) doing one’s best to take public transportation to diminish air pollution, (5) supporting policies for a smoke-free environment, (6) reducing the amount of garbage through executing garbage classification and recycling, (7) noting to use environmentally friendly chemical products, (8) supporting organic and non-toxic agricultural products, (9) recommending friends and family to use environmentally friendly products and services and (10) contributing to protect natural resources. Significantly, these essential guidelines and basic announcements are definitely applicable not only to community internal inhabitants but also to community external consumers and tourists in order to form developmental sustainability for current communities and community development associations. Thus, according to the 2030 Sustainable Development Goals announced by the United Nations in 2015, there are 17 critical sustainable indexes of the SDGs that can be a series of implementing action plans for confronting the bulk of serious global issues, such as climate change issues, the widening gap between rich and poor, international conflicts, hunger elimination, gender equality promotion, responsibilities for production and consumption and so on, in order to achieve sustainable development’s ultimate goal by means of the common efforts of global people, corporations and governments [32].

Most community residents have a critical role in each community. Hence, the entirety of the SDGs was considered for the critical 17 sustainable indexes of the sustainable development strategy in communities. Hence, these 17 core sustainable indexes of the SDGs [33,34] are: (1) no poverty: diminishing all kinds of tangible and intangible poverty; (2) zero hunger: safeguarding the purveyance of safety by sustainable agriculture development; (3) good health and well-being: promoting life, health and benefits; (4) quality
education: advocating high-quality education and lifelong learning for everyone; (5) gender equality: ensuring gender equality for men and women; (6) clean water and sanitation: safeguarding water supply and hygiene management; (7) affordable and clean energy: insuring affordable, stable, clean and sustainable energy for everyone; (8) decent work and economic growth: ensuring everyone has a job in order to maintain sustainable economic growth; (9) industry, innovation and infrastructure: providing effective, safe and durable infrastructure for supporting sustainable economic growth; (10) reduced inequality: eliminating all kinds of inequality; (11) sustainable cities and communities: establishing a complete sustainable development system in communities, cities and countries; (12) responsible consumption and production: advancing a green economy to ensure sustainable consumption and a green production model; (13) climate action: utilizing the palliation and adjustment actions for responding to the various climate change effects; (14) life below water: using conservation in river and marine ecosystems for safeguarding the diversity of river and marine creatures and preventing river and marine pollution; (15) life on land: taking advantage of conservation in terrestrial ecosystems for safeguarding the diversity of terrestrial creatures and preventing terrestrial pollution; (16) peace, justice and strong institutions: instituting judicial equality as well as wide acceptance and credible systems in order to construct peaceful and diversified societies; (17) partnership for the goals: establishing diversified relationships to enforce the sustainable development vision.

Secondly, this research explored the ESG principles as the organizational philosophy to evaluate the sustainable performance of the community and community development associations, because the environment (E) principle covers individual environment protection measures, the society (S) principle focuses on the social diversification and circumstance evolution and the governance (G) principle concentrates on fair, open and transparent governance through the initiative of information disclosure. For a long time, all organizations have paid more attention to profits and their earning per share (EPS) than their duty and, empirically, the current Taiwanese communities and community development associations have also done their best to elaborate their economic and industrial development rather than their original social responsibilities. However, the 2004 official report, Who Cares Wins, of the United Nations pointed out the ESG principles are effectively influenced by the organizational operational results, including financial outcomes, managerial performance, etc., as well as directly advance organizationally developed sustainability. Considerably, the Principles for Responsible Investment (“PRI”) institution was founded in 2006 for assessing the organizational operational performance and development sustainability of global corporations based on the principle of evaluation of ESG. Currently, the PRI have become the most sustainably invested evaluation institution on the globe, with over 4100 international corporations which possess over USD 110,000 billion. Specifically, based on the introspection of the 2008 global financial crisis, the World Economic Forum (WEF) officially announced that environmental risks have become the most serious issue for current global corporations and groups, which resulted in public, citizen interest groups and investors commencing to strictly supervise each government for instituting regulations and rules for respecting ESG principles. In detail, ESG principles are not kinds of accounting and financially evaluated indicators for organizations; however, the ESG principles are able to empirically reflect intangible and sustainable values on organizational outcomes in order to provide critically developed information for organizational management for advancing operational results and disclosing managerial efficiency and intangible and sustainable information to public investors for making their investment decisions.

Thirdly, this research utilized the SDGs core sustainable indexes as the public sustainable identification philosophy to measure the development sustainability of the community and community development associations, because the SDGs were originally from the Millennium Development Goals (MDGs) of the 2000 United Nations Sustainable Development Plan to assist slowly developing nations to escape poverty and advance development. After that, in order to improve the administered efforts of the MDGs, the United Nations General Assembly officially passed and announced the 17 goals and 169 targets of the SDG
core sustainable indexes for aggressively facilitating the sustainable development orientations of each nation. Therefore, the ESG principles are to evaluate corporate sustainable operational outcomes, which are also a kind of invested sustainable development standard in the market, and the SDGs core sustainable indexes are the more detailed implemented guidelines of sustainable development [38]. Comprehensively, corporations (organizations) perform a close combination of ESG principles and SDG core sustainable indexes not only to reactivate corporate higher growth but also to create more social responsibilities [39].

Eventually, in order to intensively discuss the interactive dependences among LOHASism principles, ESG dimensions and the 17 core sustainable indexes in sustainable development from three essential aspects: residents, consumers and tourists, community and community development associations and the entire society, the three analytical perspectives (individualism—community’s residents; organizationism—community and community development association and socializationism—community public consumers and tourists) of SCT have been synthetically applied to form the main research concept of this research. The reason is that the SCT theory has been addressed by the famous observational learning social scholar, Albert Bandura, in 1968 and [40] systematically developed SCT to discuss the interplay and dependences among person, organization and society, because [41] he deemed individual attitudes, cognitions and behaviors to be constructed, affected and adjusted by belonging to organizations and entire societies through a succession of postnatal observations, identifications, learning and practices. There are seven preliminary viewpoints [42]: (1) there is a definite and precise chain relationship of reciprocal determination among personal cognition, belonging, working, organization and circumstance; (2) individual actions and behaviors are modeled from the learning outcomes through a series of observations in various normal situations; however, observational learning does not directly generate the actions and behaviors which are decided by individual driving motivations and cognitions; (3) there are four basic progresses (notice, maintain, reaction and motivation) that exist in the personal actions and behaviors resulting from individual observations and learning by means of personal cognitive and decision-making skills; (4) the observational and learning objects are able to be their brothers, sisters, parents, relatives, friends, classmates, teachers, famous people, etc., and the main function of observation and learning organizational and social objects is to provide the individual the stimulation to strengthen their specific identifications, actions and behaviors, and the functions and characteristics of observational and learning organizational and social objects are directly influenced and involved in individual attitudes, cognitions and behaviors through a session of abstract observations and concrete learning; (5) the stimulation of observational and learning social objects is going to be transformed as static languages, voices and codes as well as dynamic activities for each individual to form individual cognitions, actions and behaviors; (6) there is a clear catalytic behavior effect between individuals and organizational and social objects in individuals enforcing motivation and experiential processes. There are three kinds of interactive effects in catalytic behavior: direct reinforcement, vicarious reinforcement and self-reinforcement; and (7) self-efficiency and self-adjustment are closed relationships of interactive effect on the observational and learning transformation of individual cognitions, actions and behaviors, because there is a very complicated observational and learning process in the transformation of individual sophisticated skill observations and experience accumulations.

2.2. Literature on Assessed Statistic Methods

The FA of quantitative analysis was created to refine the appraised factors and identify the communality among each other appraised factor through large-scale questionnaires firstly. After refining the brief appraised factors, the ANP of qualitative analysis was induced to clarify the influenced weights among each other appraised factor through the expertise of a questionnaire matrix in order to induce the most main determinants of ESG for community LOHASism sustainable development strategy. The reasons, interplays and dependences between the analytical dimensions (environmental–social–governance) of
ESG and the 17 SDG sustainable indexes in the Dogood of LOHASism of the personal aspect—community’s residents (Individualism), Lookgood of LOHASism of the community’s aspect—community’s residents (Organizationism) and Feelgood of LOHASism of the public aspect—community public consumers and tourists (Socializationism) have been able to be in-depth and comprehensively discussed and assayed in the FA of quantitative analysis and ANP of qualitative analysis. Therefore, the theoretical development and essential contents of FA of quantitative analysis and ANP of qualitative analysis are discussed in this section.

Firstly, as to the statistic measurements of the higher research validity and representativeness, the FA of quantitative analysis was considered to be employed for the weighted large-scale questionnaires because the FA of quantitative analysis was able to conclude the identification and classification of the entire evaluated factors from a bulk of related evaluated criteria through a series of weighted comparative computations of surveys in the social science research fields. In association with the assessed computation of the FA of quantitative analysis, the dependent variables (direct observed influenced factors) were defined as \( Y(y_1, y_2, \ldots, y_k) \) and independent variables (direct unobserved influenced factors) were defined as \( X(x_1, x_2, \ldots, x_k) \) in the evaluated relation–weights measurements, and the reciprocal determination between the dependent and independent variables was measured by Equation (1) \([43]\) of the FA of quantitative analysis, which was able to demonstrate:

\[
\begin{align*}
\text{s.t. 1: } & Y = P^1X, X = P^1Y; \\
\text{s.t. 2: } & \text{Standardized intersection of variance to be 1 (Maximum).}
\end{align*}
\]

If maximization:

\[
X_k - u_k = \lambda_{k1}f_1 + \lambda_{k2}f_2 + \ldots + \lambda_{km}f_m + e_k \quad \text{s.t. } (X - u)_{-k} = \wedge_{m \times n}f_{m \times 1} + e_{-k \times 1}.
\]

Variance–covariance matrix presents as

\[
\sum = \Lambda \Phi \Lambda^T + \Psi, \Psi = \text{diag}(\Psi_1, \Psi_2, \ldots, \Psi_m) \quad \text{s.t. } \Phi = I_{m \times m} \tag{1}
\]

After executing the evaluated measurements of the FA of quantitative analysis, the ANP hierarchical model of qualitative analysis was also further applied for the administration of expert and professional questionnaires to advance the research accuracy and professionality to identify and refine the entire cause and effect among each assessed criterion. In light of the development of the ANP hierarchical model of qualitative analysis, \([44]\) induced the ANP hierarchical model updated from the analytical hierarchy process (“AHP”) for analyzing the more complicated research subjects and problems by means of interactive two-way assessments of the entire evaluated criteria because the AHP model hierarchical model was designed for simplex research subject and problems through only one way to all of the evaluated criteria \([45]\). For this reason, \([46]\) induced a two-way pairwise compared matrix of the ANP hierarchical model of qualitative analysis to process the estimated measurements of reciprocal determination through a succession of pairwise compared matrix between each evaluated attitude, criterion, sub-criterion and candidate. Ultimately, the interactive pairwise compared matrix of the ANP hierarchical model is described as \([47]\):

\[
A = \begin{pmatrix}
1 & a_{i1} & \cdots & a_{in} \\
\cdots & \cdots & \cdots & \cdots \\
a_{i1} & a_{ij} & \cdots & a_{in} \\
a_{in} & a_{nj} & \cdots & 1
\end{pmatrix}_{n \times n} = \begin{pmatrix}
W_1/W_1 & W_1/W_j & \cdots & W_1/W_n \\
W_j/W_1 & W_j/W_j & \cdots & W_j/W_n \\
\cdots & \cdots & \cdots & \cdots \\
W_n/W_1 & W_n/W_j & \cdots & W_n/W_n
\end{pmatrix}_{n \times n}
\]

In the interactive pairwise compared matrix, the measured weights were defined as \( W_j \), and the pairwise ratio between each evaluated criterion was computed as \( W_i/W_j \).
Continuously, there were three kinds of statistic assumptions in the interactive pairwise compared matrix, to be displayed as

\[ a_{ij} = W_i / W_j; \]  
(2) \[ a_{ij} = 1, \text{ for } l = j, \]  
\[ a_{ij} \times a_{ji} = 1. \]

Materially, the related pairwise weights \( W \) (eigenvalue) were able to be computed through a series of measurements of the vector quantities method \( AW = nW \) resulting from the inductive principle \( AW = \lambda_{\text{max}} \) in the interactive pairwise compared matrix. Eventually, the priority vector and maximized eigenvalue of reciprocal determination between each evaluated criterion can be computed in the interactive pairwise compared matrix as well. In terms of verification of the interactive pairwise compared matrix, a two-stage algorithm was computed in Equation (2).

\[ Rw = \lambda_{\text{max}} w; w_i = \sum_{j=1}^{m} (R_{ij} / \sum_{i=1}^{m} R_{ij}) / m \]  
(2)

Then, the consistency index (C.I.) can be computed in each interactive pairwise compared matrix, and consequently, the consistency ratio (C.R.) can further be estimated through the number of the C.I. and random index (R.I) computed from the estimated table of random index figure in Equation (3)

\[ C.I. = (\lambda_{\text{max}} - n) / (n - 1); C.R. = C.I. / R.I. \]  
(3)

As the most critical flexible execution of the ANP hierarchical model of qualitative analysis, the number of the C.R. in each pairwise compared matrix is necessary to be lower than 0.1 in the evaluated measurements of each pairwise compared matrix.

3. Research Design

3.1. Evaluated Indicators

Furthermore, in sight of the evaluated intelligible principle, the SDGs’ characteristics and ESG features of (6) clean water and sanitation (“CWS”), (7) affordable and clean energy (“ACE”), (13) climate action (“CA”), (14) life below water (“LBW”) and (15) life on land (“LOL”) are classified into the environment (E) aspect of ESG into the Dogood principle of LOHASism. Continuously, (1) no poverty (“NP”), (2) zero hunger (“ZH”), (3) good health and well-being (“GHW”), (4) quality education (“QE”), (5) gender equality (“GE”), (8) decent work and economic growth (“DWEG”) and (17) partnership for the goals (“PG”) of the SDGs are categorized into the society (S) aspect of ESG into the Feelgood principle of LOHASism. Eventually, (9) industry, innovation and infrastructure (“III”), (10) reduced inequality (“RI”), (11) sustainable cities and communities (“SCC”), (12) responsible consumption and production (“RCP”) and (16) peace, justice and strong institutions (“PJSI”) are generalized into the governance (G) aspect of ESG into the Lookgood principle of LOHASism.

Therefore, in view of the research validity and representativeness, the 17 core indexes of the SDGs were sorted into the investigated items of the large-scale questionnaires. In light of the research reliability and accuracy, the appraised attitude, evaluated criteria and sub-criteria and testified candidates in the ANP hierarchical and weighted evaluation model of qualitative analysis are exhaustively described as (1) the Dogood, Feelgood and Lookgood principles of LOHASism and are selected as the appraised attitudes; (2) the environment (E), society (S) and governance (G) of ESG are decided as the evaluated criteria; (3) the 17 core indexes of the SDGs are instigated as the evaluated sub-criteria. Ultimately, the testified candidates are (1) none promoting community development sustainability (“NNPCDS”), (2) negatively promoting community development sustainability (“NPCDS”) and (3) positively promoting community development sustainability (“PPCDS”).
3.2. Collected Questionnaires

In association with higher research validity and representativeness, a total of 250 community residents were randomly interviewed in person. Particularly, with reference to the current academic ethics regulation and policy of the global academic research institutions and the Taiwanese Ministry of Science and Technology and Ministry of Education, the free of paper and cargo examination in social science research is (1) the entire population of participants was directly interviewed in research surveys, (2) there is not any personal identification information of the entirety of interviewed participants announced in the research, (3) all interviewed participants have to agree with the usage of their completed questionnaires, (4) all interviewed participants must be adults (18 years old is the adult age in Taiwanese law) and (5) there is not any invasive surveyed measures in the survey process. Significantly, there were 241 valid questionnaires collected for the factor analysis of quantitative analysis. The entirety of interviewees was over 18 years old and completely agreed with the usage of their completed questionnaires in this research. Particularly, the questions did exclude any personal identified information with the fulfillment of questionnaires. Summarily, the validity of retrieved weighted questionnaires is up to 96.4%, and the valid questionnaires are presented in Table 1.

Table 1. The descriptive statistic of factor analysis (FA) of quantitative analysis.

| Gender       | Male: 143 (59.3%) | Female: 98 (40.7%) |
|--------------|-------------------|-------------------|
| Geographic area | Northern Taiwan 1: 68 (28.21%) | Middle Taiwan 2: 136 (56.43%) |
|              | Southern Taiwan 3: 33 (13.71%) | Eastern Taiwan 4: 4 (1.65%) |
| How many hours have you participated in community activities in one week? | 0–1: 103 (42.73%) | 1–2: 77 (31.95%) |
|              | 2–3: 37 (15.35%) | 3–4: 21 (8.73%) |
|              | 4 or more than 4 h: 3 (1.24%) |
| Did you attend the community activities before? | Yes: 137 (56.84%) | No: 104 (43.16%) |
| Did you attend the routines in community development associations before? | Yes: 38 (15.77%) | No: 203 (84.23%) |
| Have you been staff in community development associations before? | Yes: 219 (90.87%) | No: 22 (9.13%) |

1: Chilung, Taipei, New Taipei and Taoyuan cities. 2: Hsinchu, Miaoli, Taichung and Changhua cities. 3: Yunlin, Chiayi, Tainan and Kaohsiung cities. 4: Hualien and Taitung counties.

In terms of research expertise and exactness, [48] distinctively addressed that the experts’ and professionals’ collected questionnaires have to exceed, at least, up to 10 percent of the entire surveyed data of quantitative analysis with the least errors of higher research validity and reliability in the data collection. Therefore, there are 20 experts, professionals and specialists in community development relative research fields who were devised in the professional weighted measurements of the ANP hierarchical model of qualitative analysis. In detail, these 20 professional experts are comprised of 10 researchers with over ten years of research experience in community development, 5 scholars with over ten years empirical experience in regional sustainability and 5 specialists with over ten years of working experience in community development associations.

4. Research Measurements

4.1. FA of Quantitative Analysis

With reference to the measured equation of the FA of quantitative analysis, KMO and Bartlett’s Tests were utilized to identify the appraised validity and the moderate
degree of the surveyed data size in the FA of quantitative analysis. Subsequently, Table 2 demonstrated that the computed numbers of the Kaiser–Meyer–Olkin measure of sampling adequacy was 0.755, which is bigger than 0.7, and the appraised numbers of significance of the Kaiser–Meyer–Olkin measure and Bartlett’s test was 0.000 . . . , which is lower than 0.05. Consequently, the FA of quantitative analysis was obviously appropriate for measuring these 241 valid large-scale questionnaires.

Table 2. KMO and Bartlett’s Test of the FA of quantitative analysis.

| Kaiser–Meyer–Olkin Measure of Sampling Adequacy | 0.755 |
|-----------------------------------------------|-------|
| Chi-squared test                              | 508.791 |
| Bartlett’s test of sphericity                 | df    | 136 |
| Significance                                  | 0.000 . . . |

Furthermore, Table 3 demonstrates the appraised results of entire commonalities in the FA of quantitative analysis. The NP (sub-criterion) was 0.637, ZH (sub-criterion) was 0.67, GHW (sub-criterion) was 0.572, QE (sub-criterion) was 0.493, GE (sub-criterion) was 0.604, DWEG (sub-criterion) was 0.646, PG (sub-criterion) was 0.691, CWS (sub-criterion) was 0.536, ACE (sub-criterion) was 0.501, CA (sub-criterion) was 0.734, LBW (sub-criterion) was 0.587, LOL (sub-criterion) was 0.527, III (sub-criterion) was 0.733, RI (sub-criterion) was 0.654, SCC (sub-criterion) was 0.701, RCP (sub-criterion) was 0.667 and PJSI (sub-criterion) was 0.643.

Table 3. The entire communalities of KMO and Bartlett’s Test of the FA of quantitative analysis.

| Criteria, Sub-Criteria and Candidates | Initial | Extraction |
|--------------------------------------|---------|------------|
| NP (Sub-criterion)                   | 1       | 0.637      |
| ZH (Sub-criterion)                   | 1       | 0.67       |
| GHW (Sub-criterion)                  | 1       | 0.572      |
| QE (Sub-criterion)                   | 1       | 0.493      |
| GE (Sub-criterion)                   | 1       | 0.604      |
| DWEG (Sub-criterion)                 | 1       | 0.646      |
| PG (Sub-criterion)                   | 1       | 0.691      |
| CWS (Sub-criterion)                  | 1       | 0.536      |
| ACE (Sub-criterion)                  | 1       | 0.501      |
| CA (Sub-criterion)                   | 1       | 0.734      |
| LBW (Sub-criterion)                  | 1       | 0.587      |
| LOL (Sub-criterion)                  | 1       | 0.527      |
| III (Sub-criterion)                  | 1       | 0.733      |
| RI (Sub-criterion)                   | 1       | 0.654      |
| SCC (Sub-criterion)                  | 1       | 0.701      |
| RCP (Sub-criterion)                  | 1       | 0.667      |
| PJSI (Sub-criterion)                 | 1       | 0.643      |

Consequently, based on Table 3, the majority of communalities of the FA of quantitative analysis are higher than 0.6, which means there is a higher associated correlation among each sub-criterion in measuring the 241 valid large-scale scale questionnaires.
4.2. ANP of Qualitative Analysis

After a succession of FA method computations, ANP hierarchical qualitative analysis was further applied in the experts’ questionnaires measurements of 15 experts and professionals. Based on Figure 1, the ANP evaluated hierarchy is illustrated in Figure 2.

In association with the ANP evaluated hierarchy of Figure 2, the assessed pairwise compared mix among each appraised attitude, criterion and sub-criterion was higher in interplays and correlations with each other in the ANP evaluated hierarchy.

Table 4. The entire commonalities of each assessed criterion, sub-criterion and candidate.

| Pairwise Comparison Matrix | C.I.   | C.R.   |
|----------------------------|--------|--------|
| D (attitude)               | 0.0441 | 0.076  |
| F (attitude)               | 0.0507 | 0.0875 |
| L (attitude)               | 0.0495 | 0.0854 |
| E (criteria)               | 0.0486 | 0.0838 |
| S (criteria)               | 0.0465 | 0.0801 |
| A (criteria)               | 0.0552 | 0.0952 |
| CWS (sub-criteria)         | 0.0559 | 0.0964 |
| ACE (sub-criteria)         | 0.0471 | 0.0812 |
| LBW (sub-criteria)         | 0.038  | 0.0655 |
| LOL (sub-criteria)         | 0.053  | 0.0914 |
| CA (sub-criteria)          | 0.0529 | 0.0912 |
| NP (sub-criteria)          | 0.0507 | 0.0874 |
| GHW (sub-criteria)         | 0.0521 | 0.0898 |
| GE (sub-criteria)          | 0.0574 | 0.099  |
| ZH (sub-criteria)          | 0.0544 | 0.0938 |
| QE (sub-criteria)          | 0.0511 | 0.0881 |
| DWEG (sub-criteria)        | 0.0474 | 0.0817 |
| PG (sub-criteria)          | 0.0432 | 0.0745 |
| III (sub-criteria)         | 0.049  | 0.0844 |
| SCC (sub-criteria)         | 0.0512 | 0.0882 |
| RI (sub-criteria)          | 0.0564 | 0.0972 |
| RCP (sub-criteria)         | 0.0574 | 0.099  |
| PJSI (sub-criteria)        | 0.0496 | 0.0854 |
Eventually, Table 5 induces the consolidated measurements of the entire communalities of the FA method of quantitative analysis and the whole of the experts’ weights of ANP of qualitative analysis for achieving higher research reliability, representativeness, validity and accuracy truthfulness.

**Table 5. The consolidated assessments of the FA of quantitative analysis and ANP of qualitative analysis.**

| Criteria | Weights | Sub-Criteria | FACommunalities | Weight | Evaluated Score | Weight | Evaluated Score | Weight | Evaluated Score |
|----------|---------|--------------|-----------------|--------|-----------------|--------|-----------------|--------|-----------------|
| E 0.0626 | CWS 0.637 | 0.0609 | 0.0024 | 0.2194 | 0.0088 | 0.7196 | 0.0287 |
|         | ACE 0.67  | 0.0636 | 0.0027 | 0.2186 | 0.0092 | 0.7178 | 0.0301 |
|         | LBW 0.572 | 0.0609 | 0.0024 | 0.2318 | 0.0083 | 0.7013 | 0.0251 |
|         | LOL 0.493 | 0.0605 | 0.0019 | 0.2208 | 0.0068 | 0.7187 | 0.0222 |
|         | CA 0.604  | 0.0612 | 0.0023 | 0.2259 | 0.0085 | 0.7129 | 0.027  |
| S 0.2146 | NP 0.646  | 0.0552 | 0.0076 | 0.2114 | 0.0293 | 0.7334 | 0.1017 |
|         | GHW 0.691 | 0.057  | 0.0085 | 0.2047 | 0.0304 | 0.7383 | 0.1095 |
|         | GE 0.536  | 0.0611 | 0.007  | 0.2211 | 0.0254 | 0.7178 | 0.0825 |
|         | ZH 0.501  | 0.06   | 0.0064 | 0.2195 | 0.0236 | 0.7205 | 0.0775 |
|         | QF 0.734  | 0.0575 | 0.0091 | 0.2181 | 0.0243 | 0.7245 | 0.1141 |
|         | DWEG 0.587 | 0.0562 | 0.0071 | 0.2159 | 0.0272 | 0.7279 | 0.0917 |
|         | PG 0.527  | 0.0569 | 0.0064 | 0.2129 | 0.0241 | 0.7302 | 0.0826 |
| A 0.7228 | III 0.733 | 0.0589 | 0.0312 | 0.2163 | 0.1146 | 0.7248 | 0.384  |
|         | SCC 0.654 | 0.0603 | 0.0285 | 0.2197 | 0.1039 | 0.72   | 0.3404 |
|         | RI 0.701  | 0.0601 | 0.0304 | 0.2254 | 0.1142 | 0.7145 | 0.362  |
|         | RCP 0.667 | 0.0594 | 0.0286 | 0.2323 | 0.112  | 0.7083 | 0.3415 |
|         | PJSI 0.643 | 0.0569 | 0.0264 | 0.2279 | 0.1059 | 0.7152 | 0.3324 |

As a result, the highest standardized comparative weights (“SCW”) are located at the PPCDS (0.7194) and the (9) III, (10) RI, (11) SCC and (12) RCP, and (16) the PJSI of the governance (G) of EGS was all the highest weights in the three LOHASism candidates (PPCDS, NPCDS and NNPCDS).

### 5. Conclusions and Recommendations

Owing to the increasing trends of the LOHASism lifestyle in the majority of Taiwanese communities, most community development associations have begun to explore the most effective LOHASism sustainable development strategies for advancing a high-quality lifestyle for their respective community residents. This research cross-employed the three three core principles in LOHASism, three analytical dimensions of ESG and 17 evaluated sustainable indexes of the SDGs in order to effectively induce the determinants of ESG for community LOHASism sustainable development strategy. As shown in Table 5, the three most valuable conclusions and contributive findings to be precisely induced are as follows:

1. The main research question (how to provide the most effective and efficient development strategy for the contemporary community development association to achieve the community sustainability?) was comprehensively solved through interdisciplinary analyses of the consolidation among the three principles (Dogood, Feelgood and Look-good) of LOHASism, three dimensions of ESG and 17 evaluated sustainable indexes of the SDGs in order to effectively induce the determinants of ESG for community LOHASism sustainable development strategy.

2. Consequently, the highest scale of standardized comparative weights was located in positively promoting community development sustainability (0.7194), which means LOHASism, ESG and SDGs did positively promote community sustainable development in order and empirically achieved the research goal.

3. Specifically, the industry, innovation and infrastructure (III) (0.384) reduced inequality (RI) (0.362), and responsible consumption and production (0.3415) in the governance of EGS into LOHASism were the highest three weighted scales in positively promoting community development sustainability. This means most communities’ residents...
expect the advancement of innovation and infrastructure (III), the improvement of reduced inequality and the increment of responsible consumption and production to be the top three critical sustainable development strategies in their community development governance in order to advance the most residents to possess external good-looking and internal health.

In terms of research limitations, in the qualitative analysis perspective, there are still some effective theories and models as well as efficient methods to be further applied for exploring more relative research topics and questions beyond the consequences of this research. In quantitative analysis, the number of surveyed individuals will be able to further increase due to more research resources involved in future relative research of community development sustainable strategies.

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Abbreviations

| Abbreviation | Definition |
|--------------|------------|
| SCT          | Social Cognition Theory |
| FA           | Factor Analysis |
| ANP          | Analytical Network Process |
| PRI          | Responsible Investment |
| LOHAS        | Lifestyles of Health and Sustainability |
| LOHASism     | LOHAS Doctrine |
| D            | Dogood |
| F            | Feelgood |
| L            | Lookgood |
| ESG          | Environment, Society and Governance |
| E            | Environment |
| S            | Society |
| G            | Governance |
| SGDs         | Sustainable Development Goals |
| NP           | No Poverty |
| ZH           | Zero Hunger |
| GHW          | Good Health and Well-being |
| QE           | Quality Education |
| GE           | Gender Equality |
| CWS          | Clean Water and Sanitation |
| ACE          | Affordable and Clean Energy |
| DWEG         | Decent Work and Economic Growth |
III Industry, Innovation and Infrastructure
RI Reduced Inequality
SCC Sustainable Cities and Communities
RCP Responsible Consumption and Production
CA Climate Action
LBW Life Below Water
LOL Life on Land
PIJSI Peace, Justice and Strong Institutions
PG Partnership for the Goals
NNPCDS None Promoting Community Development Sustainability
NPCDS Negatively Promoting Community Development Sustainability
PPCDS Positively Promoting Community Development Sustainability

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