Resident-Tourist Value Co-Creation in the Intangible Cultural Heritage Tourism Context: The Role of Residents’ Perception of Tourism Development and Emotional Solidarity

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Abstract: The value co-creation behavior of residents can contribute to the sustainable development of intangible cultural heritage (ICH) tourism. This paper aims to provide a theoretical framework that uses “cognition–affection–behavior” theory to explain how the two variables of tourism development perception and emotional solidarity affect the value co-creation participation behavior of the local residents in the context of intangible cultural heritage tourism while considering the mediating role of emotional solidarity. This study empirically investigates Meizhou Island in Fujian Province, China as an example by using a structural equation model (SEM). Results show that the perception of local residents toward the benefits of tourism development has a significant positive impact on their emotional solidarity and value co-creation participation behavior, whereas their perception toward the costs of tourism development has a significant negative impact. In addition, the emotional solidarity of these residents has a significant positive impact on their value co-creation participation behavior and plays a mediating role in the relationship between the tourism development perceptions of local residents and their value co-creation participation behavior. This study has important theoretical and practical significance for the management of ICH tourist destinations.

Keywords: value co-creation; perception of tourism development; emotional solidarity; residents; intangible cultural heritage (ICH); Mazu belief and customs

1. Introduction

As the world attaches great importance to preserving intangible cultural heritage (ICH), the rise of the ICH tourism mode, and the arrival of the experience economy era, tourists’ travel style is not limited to the single traditional sightseeing, but also gradually develops into a deep, personalized, and experiential tourism activity. Compared with passively accepting travel arrangements, some tourists tend to actively participate in the entire tourism process [1,2]. To meet the personalized needs of these tourists, some tourism service providers have begun to analyze their value proposition, increased their interactions with stakeholders, and introduced multiple resources as value-added elements into the tourism service process in order to obtain the spillover value of sustainable tourism development. The value provision and acquisition of tourism services are gradually integrated into one, hence triggering a value co-creation among stakeholders in the tourism process.

Value co-creation takes place through an interactive exchange and integration of resources among participants. This concept emphasizes that the increasing number of participants involved in the value co-creation process changes the way the value is created and ultimately achieves a win-win result for all stakeholders [3,4]. Many studies on value
co-creation have been conducted from the perspective of consumers and have explored the value co-creation behavior and relationship between consumers and service providers enterprises [5]. While studies on tourism value co-creation have examined tourists and their relationships with fellow tourists or their tourism service providers [6–8], only a few have examined the value co-creation behaviors of other groups. The participants in value co-creation may include customers, companies, suppliers, shareholders, partners, and competitors [1,9]. Based on the argument that tourism is “the essence of the relationship between outsiders’ travel and boarding,” Sharpley proposed that the interaction between tourists and residents is the essence of tourism [10]. Bimonte and Punzo argued that residents are as important as tourists in the tourism process [11,12]. However, compared to the emphasis on behavior research of tourists and tourism service providers’ value co-creation and participation, prior studies on tourism value co-creation have largely ignored residents as a stakeholder group. In the development of the ICH tourism industry, due to its intangible characteristics, ICH resources need to be passed on by tangible people. The most suitable candidates for inheritance are local residents who understand the authentic ICH. Given their frequent contact, local residents jointly produce, create, and share the value of tourism development along with tourists while satisfying their own tourism needs and those of their guests; this phenomenon supports the sustainable development of the local tourism industry [13]. Thus, in the context of ICH tourism, residents and tourists can form a value co-creation relationship. The participation of these residents in value co-creation not only leads to the creation of high-value tourism products or services but also benefits the inheritance and innovation of ICH. Therefore, studying the value co-creation behavior antecedent cause of local residents in ICH tourist destinations has important academic value, and this is a major contribution of this study.

In “cognition–affection–behavior” theory, cognition serves as the basis of emotional response and behavioral tendency, whereas behavior can be affected by cognition and emotion [14]. Based on such a theoretical premise, this paper explores the influence of cognitive and emotional antecedents that cause residents’ value co-creation. With the development of ICH tourism, the entry of tourists will significantly affect the daily lives of local communities [15]. For instance, they can positively affect the economic growth in these communities yet negatively affect their ecological environment. Lin defined benefit and cost perceptions as the perceptions of residents toward the positive and negative impacts of tourism, respectively [8]. The differences in their perceptions can drive residents to show different emotions toward tourism development [16], which in turn will affect their willingness to recommend tourist destinations to others or actively participate in community tourism activities and other value co-creation behaviors [17]. Considering that in the same tourist destination space, residents and tourists are likely to have emotional connections through contact behavior. Whether residents’ feelings toward tourists can affect residents’ behavior is a topic worthy of our attention. At the same time, few studies used the perspective of residents’ emotions toward tourists to investigate residents’ value co-creation behavior. Although scholars and managers generally recognize the importance of the “host and guest” relationship [10], the emotional relationship between the host and guests has been largely ignored [18,19]. Therefore, we can understand why, as far as we know, there is no empirical study that outlines the precise relationship between residents’ emotions toward tourists and residents’ value co-creation participation behavior. In this study, we use the variable emotional solidarity to describe the feelings of residents toward tourists. Emotional solidarity refers to the friendly emotional relationship formed by people with the same value system through interacting with others [20]. In addition, will residents’ emotional solidarity with tourists be affected by residents’ perception of tourism development? Does residents’ emotional solidarity act as an intermediary variable between the perception of tourism development and value co-creation participation behavior? These questions have not yet found answers in the existing literature.

For the purpose of solving the above research problems, this paper performs a case study of Meizhou Island in Fujian Province, China, which is known as the origin of Mazu
beliefs and customs, and studies the value co-creation between residents and tourists based on cognition–emotion–behavior theory. On the one hand, the perceived benefits and costs of tourism are comprehensively considered. On the other hand, emotional solidarity variable is used as a mediator to construct a complete structural element model for empirically testing the mechanism behind the influence of residents’ perceptions of tourism development, their emotional solidarity with tourists, and their value co-creation behavior. This paper fills in the gaps in the study of residents’ participation in tourism value co-creation with tourists, and for the first time it incorporates the variables of residents’ emotional solidarity toward tourists into a model of tourism value co-creation. This study not only contributes to the present understanding of the driving force behind the participation of residents in value co-creation and supplements the theory of tourism value co-creation but also provides a new path for re-examining and innovating the development and marketing model of ICH tourism destinations, hence guiding the sustainable development of the regional tourism industry.

2. Literature Review
2.1. Value Co-Creation

Studying the development of the value co-creation concept is crucial to understanding the residents’ participation in creating value for tourists. With a dynamic social environment, theory of value co-creation has been developing continuously since the 1990s. This theory sprouted from co-production, and officially started from customer experience and service dominant logic [21]. The concept of co-production has the theoretical characteristics of value co-creation, and recognizes the status of customer producer. It still emphasizes the core position of creating value in the production process [22]. From the perspective of customer experience, value co-creation theory highlights the dominant position of customers in the entire value co-creation process and posits that the positive interaction between customers and enterprises aims to create a personalized “value-in-experience” for the former [23]. The early service-dominant logic regarded enterprises and customers as the main value creation groups. From the service-dominant logic perspective, value co-creation defines service as the basis of all economic exchanges and posits that participants jointly create value through active interaction and exchange of resources under specific circumstances [24]. For the service-dominant logic perspective, “value” is viewed as the value-in-use that can meet people’s needs, not just value-in-exchange that can be measured in currency. The theoretical basis of this logic can be traced back to social exchange theory. With the development of social economy, the value creation groups in the value chain from production to consumption become more complex, including not only enterprises and customers, but also suppliers and partners. Based on this, service-dominant logic has been continuously expanded and upgraded, and new research perspectives such as service logic, service science, and service ecosystem have been derived. The development context of value co-creation theory based on service dominant logic is shown in Table 1. Overall, the expansion and upgrading of the value co-creation research perspective not only expand the scope of value co-creation participants but also highlight the objective existence and research value of multi-agent participation in value co-creation, provide a new understanding of the value proposition of participants, and contribute novel logic to consumer behavior and marketing management research [25,26]. The development of value co-creation theory has introduced possibilities of broadly understanding all economic activities taking place in the tourism industry [27].
Table 1. Development context of value co-creation theory based on service dominant logic.

| Research Theory and Perspective | Participants Who Create Value                                                                 | Important Theoretical Scholars                           |
|--------------------------------|-----------------------------------------------------------------------------------------------|----------------------------------------------------------|
| Early service dominant logic   | Enterprises and customers are the main participants of value creation, and all social and economic participants are resource integrators. | Vargo & Lusch (2004, 2006, 2008) [24,28,29]               |
| Service Logic                  | Enterprises, customers and suppliers are the main participants of value creation                | Grönroos (2008, 2011) [3,30]                             |
| Service Science                | Between the internal members of the complex service system and the service system (focusing on the role and function of technology) | Maglio, Spohrer, Vargo, Lusch, et al. (2007, 2008, 2010, 2011) [31–35] |
| Service Eco-system             | All participants who create value together are dynamic network systems, always including beneficiaries; all social and economic participants are resource integrators. | Vargo & Lusch (2010, 2011, 2014, 2016) [34–36]           |

2.2. Tourism Value Co-Creation

The concept of value co-creation is highly applicable in experience contexts [37]. Tourism is an experience-oriented service industry where value co-creation theory can be applied. Recent studies have also verified this viewpoint [38–40].

Tourism value co-creation, which is based on the concept of use value, focuses on the value attributes of tourism products or services during their consumption. The use value of tourists lies in the fact that tourism services can meet their experience needs or their “value experience” [41]. Tourism is a dynamic service experience network that provides enterprises, tourists, local residents, hotel operators, tour guides, governments, and other stakeholders opportunities to participate in value creation [1]. A tourism destination can be viewed as a service participation platform where participants in the tourism service system can interact with one another and integrate resources [42]. These participants co-create tourism value through their interactive behaviors, such as collaboration, knowledge sharing, and resource integration [42]. In view of its non-replicability and immovability, the unique value of ICH can attract tourists to visit and experience tourism destinations. Gaining real experience is often the main motivation for tourists to visit cultural heritage tourism destinations [43]. Therefore, based on the value co-creation theory of service-dominant logic, this paper defines value co-creation in the context of intangible heritage tourism as follows: while interacting with tourists, tourism enterprises, local residents, and other tourism service providers invest their own operational resources into an ICH tourism market to create a unique, personalized, and authentic travel experience for tourists.

Research on tourism value co-creation started in 2009 in response to the pioneering work of Binkhorst and Den Dekker on the co-creation of tourism experience [1]. In recent years, value co-creation behavior has become a hot topic in marketing and tourism research [44,45]. However, most scholars still believe that research on tourism value co-creation remains in its infancy [45,46]. Two problems are connected to this aspect. First, studies on value co-creation in the field of tourism mostly focus on tourism enterprises and service providers of tourism management organizations and tourists [27,46–50]. Only few studies have focused on other groups, such as experts, tour guides, employees, and emerging digital technologies [39,51,52]. To the best of the authors’ knowledge, studies on value co-creation involving local communities are also scarce. Altinay et al. proposed that the interaction between the managers of tourism enterprises and the local community affects the value co-creation process [53]. Lin et al. used SEM to empirically test how the life satisfaction and tourism perception of local residents affect their value co-creation behavior [8]. Chen et al. used SEM to empirically test the relationship between the perceptions of residents toward tourism development and value co-creation [54]. Paniccia et al. explained the sustainable development of religious tourism by exploring the value co-creation process.
among religious dwellings, local residents, and tourists [55]. However, tourism is a complex dynamic network environment that involves numerous participants. Value creation involves not only traditional “producers” and “consumers” but also other stakeholders. Therefore, studies on tourism value co-creation need to apply value co-creation theory upgraded from the research perspective. The latest value co-creation theory from the service ecosystem perspective has extended the scope of participants to include all possible social and economic participants.

Second, the antecedents that affect the value co-creation behavior under different tourism situations remain unknown [46,56]. Although value co-creation can be recognized as a service innovation that helps tourism service providers distinguish themselves from their competitors, the advantages of creating a unique tourism experience for tourists have been generally recognized in relevant studies [56,57]. However, only a few studies have quantitatively explored the influence of the tourism value co-creation behavior of participants, and empirical studies on the antecedents of value co-creation are lacking [58]. In their study of business-to-business tourism services, Tuan et al. found that the sense of social responsibility of tourism organizations can positively promote the value-co-creation behaviors of their customers [40]. Grissemann and Stokburger used SEM to empirically test whether the customer support of travel agencies will significantly affect the degree of customer participation in co-creation [59]. Busser and Shulga confirmed that the openness of consumers and their perceptions of brand authenticity have significant and positive effects on the co-created value [49]. Buonincontri et al. found that the interaction between tourists and tourism service providers and the active participation of tourists in the whole tourism process influence their participation in jointly creating tourism experience [56]. An increasing number of studies have also started to analyze the antecedents and consequences that influence value co-creation. However, studies on tourism value co-creation remain scarce. The value co-creation behavior of various stakeholders also warrants further study to promote the development of different types of tourism, such as urban, rural, research, and heritage tourism.

2.3. Heritage Tourism Value Co-Creation

The collision between heritage and tourism is an effective living inheritance that is not only conducive to the activation and protection of heritage but also helps enhance the cultural connotation and diversity of tourism, thereby promoting its sustainable development. In heritage tourism, heritage is the core resource that attracts tourists [60]. Hall and McArthur argued that “the visitor–heritage relationship is a symbiotic one; the heritage manager needs the visitor to help justify the way heritage is being managed, and the visitor needs the heritage manager to look after the heritage and provide a high-quality and unique experience” [61]. The process of heritage tourism is suitable for implementing value co-creation as verified by the increasing amount of related studies published over the recent years.

The literature on heritage tourism value co-creation has mainly focused on tangible heritage tourist attractions, such as cultural and architectural heritage, which aim to provide tourists with an unforgettable tourism experience. By taking Gladstone’s Land as an example, Mijnheer and Gamble proposed that heritage is part of the identity of a local community, and a positive, open relationship between the managers of heritage attractions and local stakeholders is beneficial to the co-creation of tourist experience [60]. Under the background of cultural heritage tourism, Suntikul and Jachna constructed a conceptual model of place attachment and co-creation of experience value [27]. Jung and Dieck proposed that emerging technologies help enhance the creativity of tourism products in cultural heritage contexts, promote interactions between residents and tourists, and boost tourism experience value in cultural heritage sites [62]. From the perspective of creative tourism, Ross et al. discussed the co-creation of archaeological tourism experience value for tourists in the context of cultural heritage tourism [48,63,64].
Previous studies on heritage tourism value co-creation have mainly focused on tangible historical sites, architectural monuments, and other tourist attractions, whereas very few have examined the intangible sites. Compared with the tangible cultural heritage resources, intangible ones can more or less provide tourists with a unique tourism experience through the remaining sites and relics. In the process of ICH tourism, tourism experience greatly depends on the participation of local community residents. According to Hashimoto and Telfer, compared with external personnel, tourists can enjoy a more authentic tourism experience when the heritage narrative is conveyed by local people who are very familiar with their own culture [65]. The development of the tourism industry can also benefit the local people by encouraging regional economic development. Therefore, studying value co-creation in the ICH tourism context from the perspective of local residents holds academic significance. Based on the research perspectives, participants, research status, and application context of value co-creation theory, this paper applies the quantitative SEM method to explore the antecedents behind the participation of residents in tourism value co-creation.

3. Research Hypothesis and Model Design

3.1. The Perception of Tourism Development and Value Co-Creation

With the emergence of the regional tourism industry, tourism development may either positively affect the local economies by promoting regional economic growth, introducing employment opportunities, upgrading infrastructure, and allowing cross-cultural communication or bring disruptive effects associated with the influx of tourists, such as rising prices, environmental congestion, traffic jams, noise pollution, rising crime rates, and eroding the traditional culture of some communities [66–68]. Both of these positive and negative effects arouse the subjective cognition of residents regarding the relationship between humans and their environment and how local tourism development can change their material environment, thereby driving them to form a positive or negative “tourism development perception” [69]. Social exchange theory or the cost–benefit perspective is often used in examining tourism development perception, which can be divided into “benefit tourism perception” and “cost tourism perception” [8,54,66,69,70]. Many studies have also divided tourism impact into economic, environmental, and socio-cultural impacts to achieve an in-depth analysis of this phenomenon [71,72].

Previous studies show that the tourism perception of community residents affects their tourism participation behavior and that a more positive tourism perception corresponds to a more active participation behavior. According to social exchange theory, residents usually weigh their own costs and benefits of tourism development. When the benefits brought by tourism development are higher than the associated costs, these residents become supportive of such development and actively participate in the process. Otherwise, these residents actively oppose such development [43,71,73]. Lin et al. confirmed that the perceptions of residents toward the economic and socio-cultural benefits of tourism development are significantly and positively correlated with the value co-created by residents and tourists, whereas their perceptions toward the economic and socio-cultural costs of tourism development has no negative correlation with the co-created value [8]. Chen et al. studied the relationship among the perception of residents toward tourism impact, their supporting attitudes toward tourism, their value co-creation behavior, and their subjective well-being and confirmed a significant positive correlation between benefit perception and value co-creation behavior as well as a negative correlation between cost perception and value co-creation [54]. Su et al. found that the positive tourism perception of residents can effectively promote environmentally responsible behavior, whereas their negative tourism perception negatively affects their environmentally responsible behavior [74]. Numerous studies have almost confirmed a positive relationship between the positive influence perception and behavior of residents. However, the relationship between their negative tourism development perception and their behavior across different situations has not yet been established. The relationship between the tourism development perception of residents and their participation behavior still needs to be verified in the
the context of different tourism types. Therefore, based on the previous literature, this paper divides the residents’ perception of tourism development into two dimensions of benefit and cost and hypothesizes the following:

**Hypothesis 1 (H1).** The perception of residents toward the benefits of tourism development has a significant positive impact on their value co-creation.

**Hypothesis 2 (H2).** The perception of residents toward the cost of tourism development has a significant negative impact on their value co-creation.

### 3.2. The Perception of Tourism Development and Emotional Solidarity

While the relationship between the cognition, attitude toward tourism development, and supporting behavior of residents toward tourism development has been extensively investigated in the literature, the role of the emotional relationship between residents and tourists in promoting the development of tourist destinations is yet to be investigated [75]. The emotions of residents toward tourists also affect their attitudes and behaviors toward tourism development [20,76]. In view of this research gap, Woosnam and Norman introduced the concept of emotional solidarity into the field of tourism and treated such concept as an emotional factor to represent the complex relationship between residents and tourists [18,20,75].

The concept of emotional solidarity originated from the field of classical sociology, and was first proposed by Durkheim [77]. Durkheim argued that there is an emotional connection among people, and emotional solidarity is formed by the mutual interaction among individuals with similar beliefs and behaviors [77]. Hammarström believed that emotional solidarity is a relationship bond characterized by the perceived emotional intimacy and degree of contact among people [78]. Wallace and Wolf argued that emotional solidarity is a sense of identity formed among people sharing a common value system that can strengthen their connection [79]. In short, emotional solidarity can be understood as an intimate emotional relationship between a person and others, which can be well applied to study the complex emotional relationship between tourists and residents [80]. In 1988, Grovold constructed the “Affectual Solidarity Scale” (ASS) from the five dimensions of emotion, fairness, respect, trust, and understanding [81]. Woosnam and Norman put forward “Emotional Solidarity Scale” (ESS) by studying the emotional relationship between residents and tourists, aiming at the limitations of Gronvold’s scale which uses single factor analysis method to measure complex structural relationship, which divides emotional solidarity into three factors: welcoming, emotional closeness, and sympathetic understanding [18]. In 2020, Joo and Woosnam further revised the ESS scale by adding two factors: community and fairness [82]. As a variable to measure emotion, the emotional solidarity of residents with tourists can significantly improve their supportive attitudes toward tourism development [83]. Residents who hold a supportive attitude toward local tourism development tend to be emotionally close to tourists. Li and Wan also confirmed in their research that residents’ welcoming and emotional closeness to tourists positively affect residents’ support for festival development [84]. Smith pointed out that the perception of tourists toward the economy, social culture, and environment of tourist destinations affects their relationship with tourists [85]. Those residents who hold a positive perception toward tourism development are willing to interact with tourists and are highly likely to form a benign and intimate relationship with them, whereas those residents who hold a negative perception of tourism development tend to resist or even hate tourists [85]. As a variable for measuring the emotional intimacy between residents and tourists, emotional solidarity is inferred to be driven by the perceptions of residents toward tourism development to a certain extent. Psychological research also points out that cognition plays a key role in generating emotions. Therefore, this paper hypothesizes the following:

**Hypothesis 3 (H3).** The perception of tourists toward the benefits of tourism development has a significant positive impact on their emotional solidarity toward tourists.
Hypothesis 4 (H4). The perception of tourists toward the cost of tourism development has a significant negative impact on their emotional solidarity toward tourists.

3.3. Emotional Solidarity and Value Co-Creation

Emotional solidarity has often been used in the literature as an antecedent of behavioral variables that reflect the loyalty of tourists, such as recommendation behavior and revisit intention [76]. The influence of emotional solidarity on support for tourism development has also been investigated [84,86]. Some studies have shown that emotional solidarity variables can affect some behavioral variables. However, only a few studies have combined the two variables of emotional solidarity and value co-creation. Previous studies have pointed out that in order to promote an interaction between residents and tourists, emotional elements must be examined [87]. According to Durkheim, the interaction between residents and tourists strongly reflects the emotional condensation of residents toward tourists [77]. An interaction among stakeholders is a requirement for value co-creation, and an interaction between residents and tourists is needed to form emotional solidarity and value co-creation behavior. Therefore, this study speculates a certain influence relationship between these parties. Given that the behavioral tendency of people is influenced by their perception toward emotional relationships, such tendency is also affected by their emotions. As a type of behavior, the value co-creation participation of residents should also be affected by their emotional solidarity to a certain extent. According to Woosnam, local residents feel good when they are asked about tourist destinations, and when these residents answer the questions of tourists, both parties engage in a dialogue and begin to understand each other [20]. When residents change from passive interactionists to active participants, value begins to be embedded in the process of tourist experience co-creation. Accordingly, this paper hypothesizes the following:

Hypothesis 5 (H5). The emotional solidarity of residents toward tourists has a significant positive impact on their value co-creation.

3.4. The Mediating Role of Emotional Solidarity

It is common to identify three attitude components: cognition, affect, and behavior [88]. Affect plays an important mediating role in the relationship between cognition and behavior [14]. Additionally, the perception of tourism development is a cognitive factor of the residents’ influence on local tourism development, value co-creation is behavioral factors of residents, and emotional solidarity is emotional factors reflecting the relationship between residents and tourists. Accordingly, this paper speculates that emotional solidarity mediates the relationship between the perception of residents toward tourism development and value co-creation. Aleshinloye et al. took tourists as the research object and confirmed that emotional solidarity is an emotional mediating variable, and the model supported the sequence of cognition, affect, and behavior [89]. Accordingly, this paper hypothesizes the following:

Hypothesis 6 (H6). Emotional solidity plays a mediating role between the perception of residents toward tourism development and value co-creation.

The conceptual model (Figure 1) and related hypothesis (H) paths of this study are presented next.
The perception of residents toward the benefits of tourism development

H1 (+)

Emotional solidarity

H2 (-)

H3 (-)

H4 (-)

Resident’s value co-creation

Figure 1. Research hypothesis model diagram.

4. Methodology

4.1. Case Survey

This case study was conducted on Meizhou Island in Putian City, Fujian Province, China. Meizhou Island is famous for its Mazu culture and coastal scenery. It is the location of Mazu Temple and the birthplace of Mazu culture and beliefs in the world. Mazu belief and customs were included in the World Intangible Cultural Heritage List on 30 September 2009, as the first Chinese heritage of belief and custom. Mazu belief and customs (also known as goddess, empress, or queen goddess beliefs and customs) are based on the worship and praise of Mazu’s spirit of morality, good deeds, and great love, takes the Mazu Palace Temple as its main activity place, and regards temple fairs, customs, and legends as forms of expression of traditional Chinese folk culture. Mazu belief and customs are not only Chinese traditional culture, but also have a deep influence in the world. Mazu culture became popular during the Song dynasty (960 AD–1279 AD) [90]. With the development of the maritime industry and the influx of Chinese immigrants, Mazu temples have been constructed in ports all over the world. Over the past millennium, Mazu beliefs and customs have spread to more than 20 countries and regions in the world, resulting in more than 200 million believers and 6000 Mazu temples. The belief and commemoration of Mazu have been deeply integrated into the lives of Chinese people and their descendants in coastal areas and have become important cultural links that enhance the sense of identity of social groups. As a tourist destination of ICH, Meizhou Island receives a large number of tourists who love Mazu belief and customs. Meizhou Island received more than 6.72 million tourists in 2018, representing a year-on-year growth of 19.4%, whereas its tourism revenue reached 4.1 billion yuan, up by 16.8% from the previous year. These tourism development trends reflect the favorable state of ICH tourism. Therefore, Meizhou Island would be suitable as the investigation case site for this study.

4.2. Questionnaire Design and Data Collection

This paper adopts a structural equation model. The scales and questions used in the questionnaire were adapted from the literature. A 5-point Likert subscale with values ranging from 1 (“totally disagree”) to 5 (“strongly agree”) was used. The perception of residents toward tourism development was measured based on the scale of Wang, which comprises two variables, namely, perceptions toward the benefits and costs of tourism development [69]. The 28-item questionnaire centered on three aspects, namely, economy, social culture, and environment. The emotional solidarity scale of Woosnam was used to measure the emotional solidarity of residents toward tourists. This 10-item scale has three dimensions, namely, the welcoming attitudes of residents toward tourists, perceived emotional closeness, and perceived sympathetic understanding [18]. “Welcoming” means that residents appreciate the contributions of tourists to their local communities, “emotional closeness” means that residents feel close to tourists and even befriend them, and
“sympathetic understanding” refers to the affinity, identification, and understanding of residents with tourists [18]. The scale for the value co-creation of residents was adapted from Lin et al., whose scale focused on those services that residents can provide to meet the “value experience” of tourists [8]. This scale has three items, including “respecting tourists very much,” “providing tourists with useful information, such as about transportation, scenic spots, restaurants, hotels, and others,” and “providing tourists with information about local people’s lifestyle, traditional culture, and history.” Given that the two scales of emotional solidarity and value co-creation of residents are originally in English, a reverse translation was performed to avoid the translation errors.

The data were mainly collected from local residents, and the questionnaires were distributed online and offline. The online questionnaire was distributed by contacting local scenic spots, hotels, government departments, and other related staff to ask for their assistance in distributing the link to the questionnaire. Meanwhile, the offline questionnaires were distributed on the spot via convenience sampling. Among these questionnaires, 385 were distributed online (yielding 318 valid responses), and 113 were distributed offline (yielding 111 valid responses). With 429 out of 498 questionnaires deemed valid, an effective response rate of 86.1% was recorded.

5. Results

5.1. Descriptive Statistical Analysis

The sample \((n = 429)\) had a relatively balanced male \((53.8\%, n = 231)\) to female \((46.2\%, n = 198)\) ratio and was mainly composed of young and middle-aged residents aged between 21 and 50 years \((86.3\%, n = 370)\). The local elderly were having difficulties in understanding the contents of the questionnaire, hence explaining the relatively small number of respondents aged 50 years and above in the sample. In terms of education, the majority of the sample finished college \((49.9\%, n = 214)\), followed by senior high and technical secondary school \((24.7\%, n = 106)\), junior high school and below \((22.8\%, n = 98)\), and post-graduate school \((2.6\%, n = 11)\). In terms of income, more than half of the respondents were earning more than 6000 yuan per month \((54\%, n = 232)\), and only a few had a monthly income of less than 3000 yuan \((12.6\%, n = 54;\) excluding the elderly). The majority of the respondents were not engaged in occupations related to Mazu beliefs and customs tourism \((67.6\%, n = 290)\), and relatively few respondents, or someone in their families, were engaged in such occupations \((32.4\%, n = 139)\).

5.2. Reliability and Validity Test

Reliability represents the consistency or stability of a scale. The Cronbach’s α coefficient is often used to test the internal consistency reliability of the scale [91]. After importing the data into SPSS24.0, the Cronbach’s α value of the entire questionnaire was computed as 0.904, whereas the Cronbach’s α values of the benefit perception, cost perception, emotional solidarity, and value co-creation participation subscales were 0.917, 0.912, 0.909, and 0.801, respectively, all of which exceed the standard of 0.7, thereby indicating the good reliability of the questionnaire and its scale. Meanwhile, the KMO value of the questionnaire was 0.927, whereas those of the benefit perception, cost perception, and emotional solidarity subscales were 0.927, 0.913, and 0.912, respectively, all of which are significant and indicate a good overall validity that is suitable for factor analysis. Meanwhile, the value co-creation participation subscale obtained a KMO value of 0.708, which exceeds the 0.05 significance level, thereby suggesting that this subscale has acceptable validity. The factor loads of “welcome” and “emotional closeness,” as the two dimensions of “I treat all tourists fairly” under the emotional solidarity variable, were greater than 0.45, which meets the minimum factor load standard of 0.4 [91]. Given the contents of the questionnaire and the logic of its design, the item “I treat all tourists fairly” was attributed to the “welcome” dimension.
5.3. Confirmatory Factor Analysis

Confirmatory factor analysis can further verify whether the factor structure of a scale can explain the constructs well and whether the model structure can match the sample. Based on the results of the exploratory factor analysis, AMOS was used to conduct a confirmatory factor analysis on the three questionnaire subscales. The preset model of the tourism development benefit perception scale had CMIN/DF, CFI, GFI, RMR, RMSEA, and AGFI values of 2.887 < 3, 0.958 > 0.9, 0.935 > 0.9, 0.039 < 0.050, 0.066 < 0.08, and 0.908 > 0.9, respectively, the preset model of the tourism development cost perception scale obtained CMIN/DF, CFI, GFI, AGFI, and RMSEA values of 3.029 (3 < CMIN/DF < 5: acceptable), 0.963 > 0.9, 0.940 > 0.9, 0.911 > 0.900, and 0.069 < 0.08, respectively, and the preset model of the emotional solidarity scale obtained CMIN/DF, CFI, GFI, AGFI, RMR, and RMSEA values of 4.311 (3 < CMIN/DF < 5: acceptable), 0.953 > 0.9, 0.941 > 0.9, 0.899 > 0.800 (acceptable), 0.027 < 0.050, and 0.078 < 0.08, respectively. The fitting indexes of the three subscales all reached the standard, thereby indicating that the measurement model of each subscale had a good fitting degree and that the model fit well with the data.

The combined reliability of the latent variables determines the intrinsic quality of the model. If the combined reliability values of the latent variables exceed 0.60, then the model has an ideal intrinsic quality. The average variance extracted can directly show how much variation explained by the potential construct can be ascribed to measurement errors. A larger average variance extracted corresponds to a greater percentage of variation explained by the latent variable construct for the index variable, a smaller relative measurement error, and a greater ability for the measurement index to reflect its common factor structure. The model obtained an average variance extracted value of greater than 0.50. Meanwhile, the combined reliability (CR) and average variance extracted (AVE) of the three latent variables indicate that the model has good intrinsic quality and that the measurement indicators can effectively reflect the common factor construct.

5.4. Model Validation and Analysis

The confirmatory factor analysis shows that the measurement indicators (items) of each subscale can well reflect the construct. For an SEM analysis that includes multiple subscales, Wen suggested that each subscale should be packaged into one to three indicators [91]. Therefore, the data of each subscale were packaged according to the factor analysis results of each subscale, the SEM was built using AMOS22.0, and a fitness test was carried out. The results in Table 2 indicate that the model needs further modification. The model was then modified step by step according to the MI value of the model correction index, and the overall fitness of the model was significantly improved with its fitness index reaching the standard. The model for the influence of residents’ perception of tourism development on value co-creation participation is then built as shown in Figure 2, where VA1, VA2, VA3, and VA4 represent the specific items of value co-creation variables.

The internal quality of the model can be evaluated by reviewing the regression and standardized regression analysis results of the revised model. Table 3 presents the analysis results. The standard error (SE) of each path relationship is positive, and no abnormal deviation is reported. The absolute critical values (CR) all exceed 1.96 and reach the 0.05 significance level. Meanwhile, based on the standardized regression coefficient, the factor loading of each observation variable exceeds the standard value of 0.5, thereby indicating that all paths have been established and that each observation variable has a good explanatory power for the latent variable.
Table 2. Summary table of model overall fitness index.

| Indicator Name                        | CMIN/DF | RMSEA | RMR  | GFI  | AGFI | NFI  | RFI  | IFI  | TLI  | CFI  |
|---------------------------------------|---------|-------|------|------|------|------|------|------|------|------|
| Evaluation standard                   | CMIN/DF < 3 | RMSEA < 0.08 | RMR < 0.05 | GFI > 0.9 | AGFI > 0.9 | NFI > 0.9 | RFI > 0.9 | IFI > 0.9 | TLI > 0.9 | CFI > 0.9 |
| Initial model fitting value           | 4.478   | 0.090 | 0.037 | 0.919 | 0.869 | 0.917 | 0.887 | 0.935 | 0.910 | 0.934 |
| Initial model adaptation judgment     | Acceptable | No   | Good | Good | Acceptable | Good | Acceptable | Good | Good | Good |
| Model fitting value after optimization | 3.578   | 0.078 | 0.036 | 0.941 | 0.901 | 0.937 | 0.909 | 0.954 | 0.933 | 0.953 |
| Model adaptation judgment after optimization | Acceptable | Good | Good | Good | Good | Good | Good | Good | Good | Good |
Figure 2. Influence of community residents’ perception of tourism development on value co-creation.

Table 3. Impact of various dimensions of tourism development perception on the variables.

| Variable Path                          | Estimate | S.E. | C.R. | p      | Standard Regression Coefficient |
|----------------------------------------|----------|------|------|--------|---------------------------------|
| Economic benefit perception             | 0.251    | 0.078| 3.208| 0.001  | 0.291                           |
| Socio-cultural benefit perception       | 0.312    | 0.095| 3.291| 0.001  | 0.327                           |
| Environmental benefit perception        | 0.050    | 0.053| 0.943| 0.345  | 0.061                           |
| Economic cost perception                | 0.230    | 0.073| 3.133| 0.002  | 0.239                           |
| Socio-cultural cost perception         | −0.128   | 0.064| −2.019| 0.044  | −0.222                          |
| Environmental cost perception          | −0.078   | 0.077| −1.015| 0.310  | −0.106                          |
| Emotional solidarity                   |          |      |      |        |                                 |
| Economic benefit perception             | 0.107    | 0.067| 1.593| 0.111  | 0.129                           |
| Socio-cultural benefit perception       | 0.314    | 0.083| 3.780| ***    | 0.341                           |
| Environmental benefit perception        | 0.243    | 0.049| 4.998| ***    | 0.307                           |
| Emotional solidarity                   |          |      |      |        |                                 |
| Economic cost perception                | 0.223    | 0.065| 3.429| ***    | 0.249                           |
| Socio-cultural cost perception         | −0.123   | 0.056| −2.192| 0.028  | −0.228                          |
| Environmental cost perception          | −0.128   | 0.068| −1.886| 0.059  | −0.189                          |

Note: *** p < 0.001.

5.5. Mediating Effect Analysis

Several scholars, such as Peng, argued that affection plays a mediating role in the relationship between cognition and behavior [92]. In this paper, the bootstrap function in AMOS22.0 was used to test the mediating effect of emotional solidarity on the relationship between tourism development perception and value co-creation participation. The analysis results show that when emotional solidarity is entered into the model, the “tourism development benefit perception → value co-creation participation” and “tourism development
cost perception → value co-creation participation” paths have no significant impact, which indicates that both tourism development benefit perception and cost perception have no direct effects on value co-creation participation, that is, emotional solidarity may have a mediating effect.

The same bootstrap function was used to test the mediating effect of emotional solidarity on the relationship among benefit perception, cost perception, and value co-creation participation. The sample size was set to 5000, whereas the placement level was set to 95%. Table 4 summarizes the results. According to the mediation criteria for judging the bootstrapping results, if the indirect effect interval of the independent variable to the dependent variable does not contain 0, then the mediating effect is significant. Table 4 shows that the mediating effects of emotional solidarity on the relationship between tourism development benefit perception and value co-creation participation and that between tourism development cost perception and value co-creation participation are significant. In this case, both tourism development benefit and cost perceptions influence value co-creation participation through emotional solidarity. H1 and H2 are then supported. Emotional solidarity also plays a completely mediating role in the relationship among tourism development benefit perception, tourism development cost perception, and value co-creation participation, thereby supporting H6.

Table 4. Indirect effects of tourism development perception on value co-creation participation according to the bootstrapping results.

| Interval     | Variable                        | Tourism Development Benefit Perception | Tourism Development Cost Perception | Emotional Solidarity | Value Co-Creation Participation |
|--------------|---------------------------------|---------------------------------------|------------------------------------|---------------------|---------------------------------|
| Upper limit  | Emotional solidarity            | 0.000                                 | 0.000                              | 0.000               | 0.000                           |
|              | Value co-creation participation | 0.741                                 | −0.003                             | 0.000               | 0.000                           |
| Lower limit  | Emotional solidarity            | 0.000                                 | 0.000                              | 0.000               | 0.000                           |
|              | Value co-creation participation | 0.401                                 | −0.196                             | 0.000               | 0.000                           |

5.6. Empirical Results

The calculations of the final model and the results of the mediation effect test verify that all proposed hypotheses are tenable as shown in Table 5. For H1 and H2, residents’ perception of tourism development benefits has a significant positive impact on residents’ participation in tourist value co-creation, whereas tourism development cost perception has a significant negative impact on residents’ participation in tourist value co-creation. Between these two, tourism development benefit perception has a greater impact on value co-creation participation, that is, the greater perception of Meizhou Island residents toward the benefits of tourism development translates to a higher tendency for these residents to engage in value co-creation with tourists. Meanwhile, a lower perception on the cost of tourism development corresponds to a lower willingness for these residents to engage in value co-creation. For H3 and H4, the perception of residents toward tourism development benefits has a significant and positive impact on emotional solidarity, whereas their perception on tourism development costs has a significant and negative impact. In other words, the perceptions of Meizhou Island residents toward tourism development can affect the emotions of both residents and tourists on the island. In addition, when these residents can readily perceive the benefits of tourism development, they tend to engage in close and frequent contact with tourists; otherwise, they feel alienated from these tourists. For H5, the emotional solidarity of residents has a significant positive impact on value co-creation, that is, strong intimate relationship and contact between residents and tourists can encourage the former to invest their own resources in interacting with tourists to meet their value experience needs. For H6, the emotional solidarity of residents has a complete mediating effect on the relationship between tourism development perception.
and value co-creation participation. Therefore, to encourage these residents to engage in value co-creation, their perception toward tourism development benefits should be enhanced, their perception toward tourism development cost should be reduced, and the emotional connection between residents and tourists should be taken into account.

Table 5. Hypothesis validation results.

| S/N | Hypothetical Content                                                                 | Test Result |
|-----|-------------------------------------------------------------------------------------|-------------|
| H1  | The perception of residents toward the benefits of tourism development has a significant positive impact on their value co-creation. | Established |
| H2  | The perception of residents toward the cost of tourism development has a significant negative impact on their value co-creation. | Established |
| H3  | The perception of tourists toward the benefits of tourism development has a significant positive impact on their emotional solidarity toward tourists. | Established |
| H4  | The perception of tourists toward the cost of tourism development has a significant negative impact on their emotional solidarity toward tourists. | Established |
| H5  | The emotional solidarity of residents toward tourists has a significant positive impact on their value co-creation. | Established |
| H6  | Emotional solidarity plays a mediating role between the perception of residents toward tourism development and value co-creation. | Established |

6. Discussion and Conclusion

6.1. Theoretical Implications

The off-site nature of tourism makes tourists feel isolated from their daily living environments and force them to have direct interactions only with certain groups, such as their travel partners, other tourists, local residents, and tourism service providers [1]. Among these groups, local residents provide tourists with an authentic regional culture, especially in the context of ICH tourism. The value co-creation participation behavior of these residents is incorporated into the research model to broaden the scope and theoretical application of value co-creation. This paper takes Meizhou Island as an example to empirically test the relationship between the perceptions of community residents toward tourism development and their value co-creation participation behavior in the context of ICH tourism. The three-element cognition–affection–behavior theory is used to test the mediating role of the emotional solidarity of residents in their value co-creation participation. To the best of our knowledge, this paper is among the first to explore how the emotional solidarity of residents toward tourists can promote value co-creation.

Tourism development perception and emotional solidarity emerge as the key antecedents that affect the value co-creation of residents. Specifically, a highly positive perception toward the impact of local tourism development can encourage the residents of an ICH tourism destination to welcome the arrival of tourists, form bonds with them, understand their behavior, and provide them with a unique tourism experience value. By contrast, a negative perception will discourage these residents from participating in the process of creating personalized travel experiences for tourists. Our research results on the relationship between resident’s perception of tourism development and value co-creation are consistent with the previous research results of Lin et al. and Chen et al. [8,54], which confirm that there is a positive correlation between benefit perception and value co-creation participation behavior, and a negative correlation between cost perception and value co-creation participation behavior. Because people’s behavior is dominated by interests, when residents perceive that the positive impact of tourism development on the local community is also beneficial to the residents themselves, the residents will make corresponding behaviors in order to maximize their interests. This conclusion can be explained by the theory of social exchange [93].

Prior to this study, the relationship between residents’ emotional solidarity and value co-creation participation behavior of tourists has not been empirically proven. This study provides direct evidence for the relationship between the variable “emotional solidarity,”
which reflects residents’ feelings toward tourists, and residents’ value co-creation participation behavior, and supplements the research on the role of emotional relationship between residents and tourists in promoting the development of tourist destinations [20]. Our research results confirm that the perception of tourism development benefits helps residents have a positive emotional solidarity with tourists, and that residents’ positive emotional solidarity with tourists can promote residents’ behavior in creating tourism experience value for tourists. The variable of “emotional solidarity” can help us better understand the host-guest relationship between residents and tourists in a tourist destination [94]. After all, the harmonious relationship between tourists and residents affects the sustainable development of tourist destinations [95]. The research results show that residents’ views and emotions toward tourists are not static, and will be affected by external objective factors (such as local tourism economic development, social and cultural atmosphere, or infrastructure environment) and their interaction. In order to promote the sustainable development of regional tourism, local destination management organizations can use some “human intervention” to enhance the goodwill of both residents and tourists, and promote the emotional communication between residents and tourists. On the other hand, our emotional solidarity can be used as an affect intermediary variable between cognition and behavior, which is similar to the research result which Aleshinloye et al. confirmed that emotional solidarity acts as an intermediary variable in place attachment and visitors’ social distance with residents in the study of applying the theoretical model of cognition, affect and behavior [89]. This also shows that emotional solidarity is suitable to be considered as an affect mediating variable in the cognitive-affect-behavior model.

6.2. Managerial Implications

From the managerial perspective, the findings of this study have aroused interest in promoting the sustainable development of ICH tourism by engaging community residents to participate in the creation of tourism value. As a result, value co-creation has become a key concept in the field of marketing. Value co-creation can significantly enhance the competitiveness of tourism enterprises and promote a sustainable tourism development [96]. Therefore, when designing a sustainable strategy for developing intangible heritage tourism, managers should take the value co-creation participation behavior of local residents as the regulatory index. To promote such behavior, managers should enhance the perceptions of these residents toward the positive impact of tourism development while reducing their perceptions toward its negative impact. Among the dimensions that constitute the perception of residents toward tourism development, “social and cultural benefits” has the greatest impact on tourism development benefit perception, whereas “environmental costs” has the greatest impact on tourism development cost perception. The results show that the residents of Meizhou Island highly value the protection and inheritance of Mazu belief and customs in the tourism development process and are most sensitive to the negative impact of tourism development on their local environment. Therefore, destination management organizations should not only focus on environmental protection but also pay attention to the protection and inheritance of culture in order to improve the role of tourism development in the protection and inheritance of ICH. On the other hand, strengthening the relationship between residents and tourists, and enhancing tourists’ goodwill in residents’ minds are also vital. Managers can increase the number of tourist service consulting centers to allow residents to answer the tourism-related questions raised by tourists. Alternatively, destination management organizations can set up a Mazu Cultural Exchange Center, establish the Mazu Cultural Tourism Festival which is open to the public, and organize community activities with the theme of Mazu belief and customs. In this way, visitors can learn about the original and authentic Mazu culture through contacts and exchanges with local residents, and residents can also feel friendly and close to tourists who have the same cultural beliefs or cultural interests. These measures not only encourage residents to increase their contact and communicate with tourists but also provide them with jobs to play their personal value, and enhance the cultural pride of residents and
the region. By holding a positive attitude and adopting practical strategies, managers can optimize the perceptions of tourists toward tourism development and narrow their affective relationship with residents, thereby encouraging these parties to participate in a dynamic tourism service system, integrate resources, and co-create tourism value, all of which can promote the vitality of the tourism ecosystem and realize the sustainable development of intangible heritage tourist destinations.

6.3. Limitations and Prospects

The data and model used in this study show some limitations. Specifically, we appreciate that participation in intangible cultural heritage may have a longer tradition than implied in this study and can be found throughout the world. First, the data were collected via convenience sampling. Second, some local residents of Meizhou Island were old, had poor education, and were lacking in communication skills, thereby resulting in the limited proportion of the elderly in the sample and affecting the results of the data analysis to a certain extent. Third, the research model was relatively simple and did not deeply explore the impact of tourism development benefit and cost perceptions in the three dimensions of economy, social culture, and environment on the emotional solidarity and value co-creation participation behavior of residents. Future research should deeply explore the influence of various dimensions of variables on value co-creation behavior.

In addition, this paper only investigates one case, hence limiting the generalizability of its findings. Other types of destinations should be included in the scope of future research for a horizontal comparative study. The ICH of Mazu selected in this study has a higher cultural value and a wider influence. Therefore, residents will pay more attention to their cultural belief in all dimensions of resident’s perception of tourism development benefits. Then we do not know whether the same situation will exist in other types of ICH tourism areas. Despite the limitations of our research, this research still verifies these several conceptual designs that are not connected in previous studies in a model, and contributes to the theory of residents’ tourism value co-creation. Therefore, it would be beneficial if other types of destinations can be investigated in future research for model testing and horizontal comparative research.

Moreover, future research should then further examine the antecedents of the value co-creation variables. Additional culture-related factors should also be considered in investigating value co-creation in the context of ICH tourism to highlight the uniqueness of this type of tourism, such as cultural identity and local attachment. Lin suggested that follow-up studies can add factors that directly trigger the interaction between residents and tourists as the cause of value co-creation [8]. In addition, if residents and tourists interact in a positive way, they may have positive emotional solidarity with each other. This will help promote the value co-creation behavior of residents. In addition, Woosnam and Aleshinloye believe that positive emotional solidarity may also help tourists visit again [95]. Can residents’ value co-creation and participation affect tourists’ behavior? This can be further explored in future research to improve our model.

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