

Influential Article Review - Sustainable “Edutainment” Practices in Tourism

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This paper examines sustainability. We present insights from a highly influential paper. Here are the highlights from this paper: The aim of the paper is to present and discuss, using a fieldwork approach, the pillars and the outcomes of sustainable business models in the tourism sector. After having traced the theoretical framework, which combines the literary strands of sustainable tourism and sustainable business model, the work is centered on the analysis of an exemplary case-study. On the basis of an action-research approach, it focuses on the experience of Costa Edutainment Spa, Italian leader in the management of public and private structures dedicated to recreational, cultural and educational activities. Findings show that that the CSR and sustainability orientation which affects the business model lies on both the culture and the identity of the company which is characterized since its foundation by a deep socio-economic involvement. Promoted by the entrepreneurial family. Moreover, the set of key values (responsibility towards people, the environment and the society) and external factors affecting the cultural and touristic sector the company belongs to, favour the development of educational projects addressed to stakeholders (customers, suppliers, scientific community, research centres) aimed at building up innovative paths of sustainability. For our overseas readers, we then present the insights from this paper in Spanish, French, Portuguese, and German.

Keywords: CSR, Sustainable business model, Strong sustainability, Education, Entertainment, Tourism

SUMMARY

- Costa Edutainment’s business model is characterized by a structured commitment to the development of the territories that host the structures of the Group. This feature has favored the implementation of responsible-driven and sustainability-oriented projects in the tourism sector which is particularly sensitive to environmental issues, since environment is a pillar of both its business model and the sector the company belongs to . In addition, Costa Edutainment has a particular aptitude and ability to handle public goods in collaboration with the public and private institutions and, more general, the local actors that are part of the areas where the facilities are located . This feature is part of the company’s identity and forges its business model that is driven toward strong sustainability . Being a private company to manage a public good – a circumstance that is frequent within the tourism sector where public and private «mixture» are increasingly widespread - requires to extend the strategic focus and revise the business model by integrating a

‘collective benefit’ among the company expected outcomes, engaging internal and external stakeholders in generating value. In the tourism sector, which is intrinsically tied to natural and cultural resources, this underlines the need to set up sustainable business models, as per the experience of Costa Edutainment that has often been publicly recognized as a best practice from institutional partners.

- Over the years, the goals set out in the industrial plans have led Costa Edutainment to increase the commitment on three main fronts: the consolidation of the presence within the scientific community; the centrality of the person; the energy efficiency and reduction of consumption. Indeed, the study presents two main limitations: on the one hand it is centered on a single case study and we are aware that the single case study approach precludes generalization. On the other hand, evidence should be corroborated by monitoring Costa’s strategies in a medium-time perspective. Being the strong sustainability orientation connected to a medium-long perspective a constant monitoring of Costa’s strategies should be performed over several years. In this regard, a subsequent and a more in-depth investigation involving Costa’s internal and external stakeholders could be of benefit to assess the improving of both the business models and the accountability tools. Finally, a comparative analysis could be useful, adopting a multiple case-study approach. The aforementioned limitations of research could thus be amended through further research effort.

HIGHLY INFLUENTIAL ARTICLE

We used the following article as a basis of our evaluation:

Del Baldo, M. (2018). Sustainability and CSR orientation through “Edutainment” in tourism. *International Journal of Corporate Social Responsibility*, 3(1), 1–14.

This is the link to the publisher’s website:

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INTRODUCTION

The conceptual construct used in this study considers a business model as “the rationale of how an organisation creates, delivers and captures value” (Osterwalder et al., 2005:14) or, in other words, as “the organisation’s core logic for creating value” (Linder & Cantrell, 2000). Value is intended as sustainable value, thus expressed in terms of economic, social, ethical and environmental performances.

Starting from these premises the paper aims to analyse and discuss the fundamentals (internal and external factors) which characterize the sustainable business model in the tourism sector.

The methodology here adopted is based both on a deductive and inductive research approach. The first one is founded on a brief literature review aimed to trace the theoretical framework, while the second one is empirically constructed and follows the “action research approach” (Benbasat et al. 1987; Sankaran et al., 2003) since it involves the analysis of the main Italian operator in “edutainment” (education and entertainment), namely Costa Edutainment Spa which represents an exemplary case study (Yin, 2003; Eisenhardt and Graebner 2007; Patton 2002). Costa Edutainment is in fact the Italian leader in the management of public and private structures dedicated to recreational, cultural, educational activities, as well as study and scientific research which manages 12 main structures at national and international level (such as theme parks and aquariums) and is characterized by a strong local involvement and a positive economic and environmental impact. The analysis has been developed across a multi-year period, beginning in 2014 and continuing today. It was based on information acquired through in-depth semi-structured interviews (addressed to the Costa Edutainment CSR Officer, the entrepreneur, external consultants, stakeholders), direct observation during round tables, multi-stakeholders forums and workshops. Moreover, the analysis of documentary sources (annual and integrated reports) has been carried out.

Findings show that that the sustainability orientation which affects the business model is strongly dependent on both the culture and identity of the company founded by a family whose key values (responsibility towards people, the environment and society), combined with external factors affecting the cultural and touristic sector to which the company belongs, favoured educational projects addressed to stakeholders (customers, suppliers, scientific community and research centres) aimed at building up innovative paths of sustainability.

The paper is divided into two main parts. First, the literature review is followed by the description of methodological approach. The second part introduces and discusses the case study. A final section sums up the main insights and conclusive remarks.

CONCLUSION

Costa Edutainment's business model is characterized by a structured commitment to the development of the territories that host the structures of the Group. This feature has favored the implementation of responsible-driven and sustainability-oriented projects in the tourism sector which is particularly sensitive to environmental issues, since environment is a pillar of both its business model and the sector the company belongs to (Kalisch 2002; Brent Ritchie and Crouch 2003). In addition, Costa Edutainment has a particular aptitude and ability to handle public goods in collaboration with the public and private institutions and, more general, the local actors that are part of the areas where the facilities are located (Hall 1999, 2008; Zapata and Hall 2012). This feature is part of the company's identity and forges its business model that is driven toward strong sustainability (Ayres et al. 1998). Notably, it derives from core values that have been inherited from the entrepreneurial family through generations (Looser and Wehrmeyer 2015; Del Baldo and Baldarelli 2017). Moreover, it is tied to its social capital, that is the systems of values, norms and behaviors that the entrepreneur at the top management share with the stakeholders (Del Baldo, 2014). The business is thus interpreted as a 'tool' to generate returns in terms of responsible tourism, improved well being of the people (starting from employees and customers), the local and global communities, and the environment (Bocken et al. 2014; Schaltegger et al. 2012; Thompson et al. 2015). In other words, the company acts as an actor involved in contributing to the integral development of the local and global context (Sorci 2007; Schieffer et al., 2014; Jakobsen et al. 2017). Accordingly, the choice to implement the integrated reporting is tied to the will to disclose its value proposition and the effects of its strategy of value creation (Bebbington 2007; Simaens and Koster 2013).

Being a private company to manage a public good – a circumstance that is frequent within the tourism sector where public and private "mixture" are increasingly widespread (Hall 2008) - requires to extend the strategic focus and revise the business model by integrating a 'collective benefit' (the so called common good) among the company expected outcomes, engaging internal and external stakeholders in generating value (Seelos and Mair 2005, 2006; Johnson 2010; Patzelt and Shepherd 2011). In the tourism sector, which is intrinsically tied to natural and cultural resources, this underlines the need to set up sustainable business models, as per the experience of Costa Edutainment that has often been publicly recognized as a best practice from institutional partners.

“We are proud to have had the opportunity to collaborate with many public and private actors over the years and with some of them we work every day to build the cultural and tourist identity of our territories” (CEO and President of Costa Edutainment, April 2016).

Over the years, the goals set out in the industrial plans have lead Costa Edutainment to increase the commitment on three main fronts: the consolidation of the presence within the scientific community; the centrality of the person; the energy efficiency and reduction of consumption. These strategic lines characterize the sustainable business model that drives the company to act as a responsible and relation-based company, focused on the creation of sustainable value in the short, medium and long term (Tukker et al. 2008; Dyllick and Hockerts 2002; Salzmann et al. 2005; Schaltegger et al. 2012; Stubbs and Cocklin 2008).

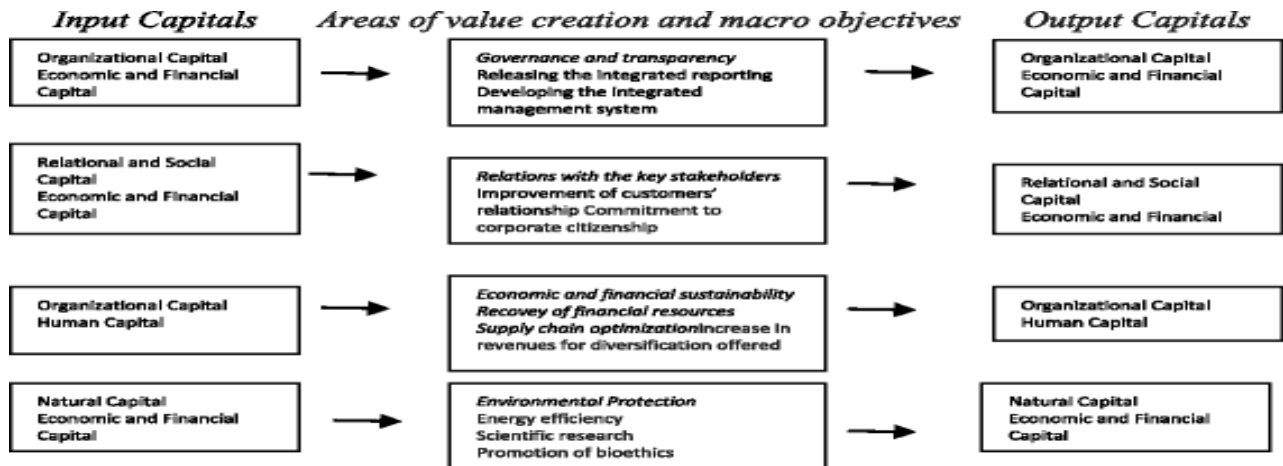
In accordance to the aforementioned strategic objectives, both the development of new business areas and territorial networks with the scientific community have never been decoupled from the basic principle of the centrality of people (employees, collaborators and visitors) and the preservation of the natural environment, both directly (through the efficiency in use of resources) and indirectly, improving the educational vocation. This latter is aimed to cultivate the awareness and involvement of people in protecting the environment through learning & education, and stakeholder engagement activity (Visser 2011; Dean and McMullen 2007; Hall et al. 2010).

On the basis of the findings emerged from the case-analysis, one can affirm that Costa Edutainment is promoting a project of education and cultural evolution which is a pre-conditions for a genuine proposal of responsible and sustainable tourism. This reflection, which emerges from the current state of the study, may be further deepened through future research steps. Indeed, the study presents two main limitations: on the one hand it is centered on a single case study and we are aware that the single case study approach precludes generalization. On the other hand, evidence should be corroborated by monitoring Costa's strategies in a medium-term perspective. Being the strong sustainability orientation connected to a medium-long perspective a constant monitoring of Costa's strategies should be performed over several years. In this regard, a subsequent and a more in-depth investigation involving Costa's internal and external stakeholders could be of benefit to assess the improving of both the business models and the accountability tools. Finally, a comparative analysis could be useful, adopting a multiple case-study approach. The aforementioned limitations of research could thus be amended through further research effort. Nevertheless, despite the aforementioned limitations, the results derived from the study have both scientific and managerial implications, because they underline the key role tourism and cultural operators play in orienting people towards sustainability acting as an 'incubator' of environmental culture and a mediator in promoting a culture of sustainability within the local, national and international community. In particular, results emphasize the relevance of a strong sustainability approach applied in tourism and education, founded on a set of ethical values and the benefits to the local and global community. Moreover, being Costa's choice to drawing up the integrated report an answer to a cultural and ethical incentive relative to the vocation to edutainment the case could be of interest to a number of parties including other tourism companies, public authorities and research institutions, since it evidence the challenges encountered in pursuing strong sustainability and the potential implications for the business model and multidimensional (financial, social, ethical and environmental) performances.

APPENDIX

FIGURE 1

COSTA EDUTAINMENT'S MODEL OF VALUE CREATION AND CONNECTION WITH CAPITALS



Source: our elaboration from Costa Edutainment Integrated Report, 2014: 38

TABLE 1
COSTA EDUTAINMENT HIGHLIGHTS (2016)

Visitors	3,000,000 (of which 156,000 students) (+ 15% calculated by reference to the previous year (2015)).
Turnover	57 million euro
EBITDA	9.5 million euro (+ 80%)
Net Financial Position	- 35 million euro
Distributed Added Value:	38 million euro
Customer satisfaction	8.64
Consumption	291,000 Cubic meters of water (-10%)
	25,600,000 energy KWH (- 5%)
	893.000 Cubic meters of gas (-16%)
Emissions	13,8kt CO2 emission
Website	2,200,000 website visitors
Social Networks	382,000 social networks "likes"

TABLE 2
COSTA'S PUBLIC AND PRIVATE PARTNERS

Foundations	Palazzo Ducale Fondazione per la Cultura di Genova
Theaters	Teatro Stabile di Genova
	Teatro Carlo Felice di Genova
Public and Institutional Partners	Regione Emilia Romagna, Liguria e Toscana (with the Municipalities of: Genova, Livorno, Rimini, Riccione e Cattolica)
	Chamber of Commerce in Genova
	Entrepreneurial Associations (Confindustria Genova, Confindustria Rimini, Confcommercio)
	Tourism Consortheria (in Rimini and Riccione, Italy).
National Associations	Associazione Promotori Musei del Mare (Association of Promoters Museums of the Sea)
	UIZA – Unione Italiana Giardini Zoologici e Acquari (Italian Union of Zoological Gardens and Aquariums)
	Confcultura – Associazione Imprese Museali (Association of Museum Companies)
	NIBR – Network Italiano Business Reporting (Italian Network on Business Reporting)
European and International Associations	EAZA – European Association of Zoos and Acquaria
	OIE – World Organization for Animal Health
	IIRC – International Integrated Reporting Council

TABLE 3
THE GUIDING PRINCIPLES OF THE ENTREPRENEURIAL ACTION

The centrality of the visitor	“We listen to the needs of our visitors to improve the quality of their visit experience over time”.
Commitment to the welfare of animals and the natural environment	“We contribute to directly and indirectly promoting and preserving the welfare of animals and safeguarding of natural global environment”.
Collaboration and valorization of people	“We create a collaborative-based organizational climate and external environment based on the valorization of people”.
Attention to profit as a tool for a responsible growth	“We believe that profit is an essential factor for the company’s development, not only in the interest of shareholders but also as an instrument to support the Company’s responsibility towards the territory in which it operates”.

Support to the territories where we are present	“We have always collaborated with national and international Public Administrations as well as the local and territorial system of public and private organizations”.
Focus on scientific research	“We deepen and update our scientific and cultural expertise in the areas where we operate and are recognized as a national excellence”.
Fairness in dealing with suppliers	“We treat suppliers as partners on a shared path”.

Source: our elaboration from Costa Edutainment Integrated Report (2016): 19

TABLE 4
COSTA EDUTAINMENT’S BUSINESS MODEL DIMENSIONS

Dimension	Content
Input	The resources (capitals) available to the company to carry out strategic objectives (financial, productive, organizational, human, relational, social and natural resources).
Objectives/organizational processes	Improvement goals related to the processes have been grouped together into four areas of value creation: governance and transparency, relations with key stakeholders, economic and financial sustainability and environmental protection.
Stakeholders	The main users of corporate objectives are not just clients, as in a traditional perspective, but an extended series of interlocutors .
Performance	Corporate results referring to capital typologies.

Source: Costa Edutainment Integrated Report, 2014: 37

TABLE 5
COSTA EDUTAINMENT’S KPIS AND RESULTS ON THE CAPITALS

Capitals	KPIs
Financial capital	The savings rate from service optimization <i>outsourcing</i> • Turnover • Profits • <i>Cash flow</i> • Average turnover per employee • Average cost per employee • Distribution of added value
Productive capital	• Completion of cetacean stand • New <i>exhibits</i> • Restoration of National Antarctic Museum
Organizational capital	• Web platform for integrated reporting • Reorganization of aquarium sector • Establishment 2014–2018 Industrial Plan • Corporate management system
Human capital	Number and type of tables for collaborative processes: • Total hours of training • Average hours of training • Percentage of employees that have done training courses • Turnover • Total number of employees • Average age • Schooling • Number of women • Number of work accidents • Seniority • Application of second level contract

Relational/social capital	Euro number of projects sustained for cultural and social purposes • Activity “Aquarium friends” • Customer Satisfaction Index • Feedback from social network • Complaints management, press office • Educational efficacy • Results of school project • Presence in national and foreign trade fairs • Percentage of visitors to the structures
Natural Capital	• Number and type of scientific research project • Energy consumption (water, electricity and gas) • Biodiversity • Bioethics

Source: Costa Edutainment Integrated Report, 2014: 40

TABLE 6
THE SEA FOR SOCIETY PROJECT

Pillars	Expected Impacts	Involved Partner
Bringing together different stakeholders: (economic stakeholders, environmental organizations, local authorities, the public-at large, and youth) with complementary knowledge and experiences to forge new partnerships using a participatory approach resulting in public engagement in research. Setting up a consultation process across Europe to facilitate dialogue and cooperation between different stakeholders, citizens and youth to identify challenges and barriers of coastal and marine ecosystem services in relation to societal needs and propose challenge-driven solutions.	Increase European stakeholders, citizens and youth awareness of the relevance of the ocean to their daily lives. Lead to further empowerment of stakeholders, citizens and youth to take action at a local, national and European level to tackle marine societal challenges.	Nausicaá National Sea Centre, France EurOcean Foundation, Portugal IOPAN, Institute of Oceanology of the Polish Academy of Sciences, Poland AquaTT UETP Ltd., Ireland UGOT, University of Gothenburg, Sweden Ciência Viva - National Agency for Scientific and Technological Culture, Portugal
Sharing the co-authored knowledge arising from the dialogue process in a broad and effective manner in order to empower stakeholders, citizens and youth to take action to tackle the societal challenges identified.	Improve Research & Development and marine and maritime governance at regional, national and European levels.	IEO, Spanish Institute of Oceanography, Spain ADG, Costa Edutainment S.p.A., Italy
Providing advice to inform and support research policy in order to optimise the role of research and technology in tackling marine resources, inland activities and sustainable development.	Define the social, economic, environmental and cultural pillars of the Blue Society throughout the partnership of stakeholders, citizens and youth.	Mc2, Aquarium Finisterrae - Science Museums of Coruña, Spain Marine Institute, Ireland Hellenic Centre for Marine Research, Greece Institute of Marine Research, Norway
Developing and enriching the concept of a Blue Society as a basis for improved governance of the Ocean.	Foster an integrated vision towards a sustainable use of marine ecosystems services and a balanced use of marine resources.	Marine Environment and Technology Center of Instituto Superior Técnico, Portugal

Developing ongoing mechanisms such as partnership, interaction, public-research engagement to ensure the sustainability of the Sea For Society process, ultimately resulting in empowerment actions to address marine societal challenges.

The European Network of Science Centres and Museums, Belgium
International Union for Conservation of Nature- European Regional Office, Belgium
European Business & Innovation Centre Network, Belgium
NUI Galway-National University of Ireland, Galway, Ireland
World Ocean Network, Belgium
French Research Institute for Exploitation of the Sea, France
Studio K SARL, France
Associated Partners
IUCN France- International Union for Conservation of Nature - French Committee, France
IUCN Spain - International Union for Conservation of Nature - Spanish Committee, Spain
MadaTech - The Israel National Museum of Science, Technology & Space; Daniel and Matilde Recanati Center, ISRAEL
IRScNB-Royal Belgian Institute of Natural Sciences, Belgium
National Natural History Museum, France
NHM- Natural History Museum, United Kindgdom
W5-
Whowhatwherewhenwhy, Interactive Discovery Centre, Northern Ireland
Flanders Marine Institute, Belgium.

TABLE 7
AWARDS AND RECOGNITIONS OBTAINED IN 2016

Golden Seals	Assigned for the second year for the service quality provided to consumers through three facilities of the Costa Group.
First prize as “Best Educational Event”	Received at the Best Event Awards 2016, the main event dedicated to the Italian Event Industry
Parksmania Awards 2016	The Aquarium of Genoa has been awarded for the project “Overseas Regeneration”.
	The Aquafan Park has been included in the Nominations for categories “Best Personal” and “Best Show Outdoor”.

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TRANSLATED VERSION: SPANISH

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

VERSION TRADUCIDA: ESPAÑOL

A continuación se muestra una traducción aproximada de las ideas presentadas anteriormente. Esto se hizo para dar una comprensión general de las ideas presentadas en el documento. Por favor, disculpe cualquier error gramatical y no responsabilite a los autores originales de estos errores.

INTRODUCCIÓN

La construcción conceptual utilizada en este estudio considera un modelo de negocio como "la lógica de cómo una organización crea, entrega y captura valor" (Osterwalder et al., 2005:14) o, en otras palabras, como "la lógica central de la organización para crear valor" (Linder & Cantrell, 2000). El valor se pretende como un valor sostenible, expresado así en términos de desempeños económicos, sociales, éticos y ambientales.

Partiendo de estas premisas, el documento tiene como objetivo analizar y debatir los fundamentos (factores internos y externos) que caracterizan el modelo de negocio sostenible en el sector turístico.

La metodología aquí adoptada se basa tanto en un enfoque de investigación deductiva como inductiva. El primero se basa en una breve revisión bibliográfica destinada a trazar el marco teórico, mientras que la segunda se construye empíricamente y sigue el "enfoque de investigación de acción" (Benbasat et al. 1987; Sankaran et al., 2003) ya que implica el análisis del principal operador italiano en "educación y entretenimiento" (educación y entretenimiento), a saber, Costa Edutainment Spa, que representa un caso de estudio ejemplar (Yin, 2003; Eisenhardt y Graebner 2007; Patton 2002). Costa Edutainment es de hecho el líder italiano en la gestión de estructuras públicas y privadas dedicadas a actividades recreativas, culturales, educativas, así como el estudio y la investigación científica que gestiona 12 estructuras principales a nivel nacional e internacional (como parques temáticos y acuarios) y se caracteriza por una fuerte implicación local y un impacto económico y ambiental positivo. El análisis se ha desarrollado a lo largo de un período de varios años, comenzando en 2014 y continuando en la actualidad. Se basó en la información adquirida a través de entrevistas semiestructuradas en profundidad (dirigidas al Oficial de RSC de Costa Edutainment, el empresario, consultores externos, partes interesadas), observación directa durante mesas redondas, foros de múltiples partes interesadas y talleres. Además, se ha realizado el análisis de las fuentes documentales (informes anuales e integrados).

Los resultados demuestran que la orientación a la sostenibilidad que afecta al modelo de negocio depende en gran medida tanto de la cultura como de la identidad de la empresa fundada por una familia cuyos valores clave (responsabilidad hacia las personas, medio ambiente y sociedad), combinados con factores externos que afectan al sector cultural y turístico al que pertenece la empresa, favorecieron proyectos educativos dirigidos a las partes interesadas (clientes, proveedores, la comunidad científica y los centros de investigación) destinados a construir caminos innovadores de sostenibilidad.

El papel se divide en dos partes principales. En primer lugar, la revisión de la literatura va seguida de la descripción del enfoque metodológico. La segunda parte presenta y analiza el estudio de caso. Una sección final resume las principales ideas y observaciones concluyentes.

CONCLUSIÓN

El modelo de negocio de Costa Edutainment se caracteriza por una estructurada apuesta por el desarrollo de los territorios que albergan las estructuras del Grupo. Esta característica ha favorecido la implementación de proyectos responsables y orientados a la sostenibilidad en el sector turístico que es particularmente sensible a las cuestiones medioambientales, ya que el medio ambiente es un pilar tanto de su modelo de negocio como del sector al que pertenece la empresa (Kalisch 2002; Brent Ritchie y Crouch 2003). Además, Costa Edutainment tiene una aptitud y capacidad particular para manejar bienes públicos en colaboración con las instituciones públicas y privadas y, más general, los actores locales que forman parte de las áreas donde se encuentran las instalaciones (Sala 1999, 2008; Zapata y Hall 2012). Esta característica forma parte de la identidad de la empresa y forja su modelo de negocio que se impulsa hacia una sostenibilidad sólida (Ayres et al. 1998). En particular, deriva de valores fundamentales que han sido heredados de la familia emprendedora a través de generaciones (Looser y Wehrmeyer 2015; Del Baldo y Baldarelli 2017). Además, está ligado a su capital social, es decir, a los sistemas de valores, normas y comportamientos que el emprendedor comparte con los grupos de mayor dirección con los grupos de ate de arriba (Del Baldo, 2014). De este modo, el negocio se interpreta como una "herramienta" para generar retornos en términos de turismo responsable, mejora del bienestar de las personas (empezando por empleados y clientes), las comunidades locales y globales y el medio ambiente (Bocken et al. 2014; 2012; 2015). En otras palabras, la empresa actúa como actor implicado en contribuir al desarrollo integral del contexto local y global (Sorci 2007; Schieffer et al., 2014; 2017). En consecuencia, la elección de aplicar la presentación de informes integrados está vinculada a la voluntad de divulgar su propuesta de valor y los efectos de su estrategia de creación de valor (Bebbington 2007; Simaens y Koster 2013).

Ser una empresa privada para gestionar un bien público, circunstancia que es frecuente dentro del sector turístico, donde la "mezcla" pública y privada está cada vez más extendida (Hall 2008) - requiere ampliar el enfoque estratégico y revisar el modelo de negocio integrando un "beneficio colectivo" (el llamado bien común) entre los resultados esperados de la empresa, involucrando a las partes interesadas internas y externas en la generación de valor (Seelos y Mair 2005, 2006; Johnson 2010; Patzelt y Shepherd 2011). En el sector turístico, intrínsecamente ligado a los recursos naturales y culturales, esto pone de relieve la necesidad de establecer modelos de negocio sostenibles, según la experiencia de Costa Edutainment que a menudo ha sido reconocida públicamente como una de las mejores prácticas por parte de los socios institucionales.

"Estamos orgullosos de haber tenido la oportunidad de colaborar con muchos actores públicos y privados a lo largo de los años y con algunos de ellos trabajamos todos los días para construir la identidad cultural y turística de nuestros territorios" (CEO y Presidente de Costa Edutainment, abril de 2016).

A lo largo de los años, los objetivos establecidos en los planes industriales han llevado a Costa Edutainment a incrementar el compromiso en tres frentes principales: la consolidación de la presencia dentro de la comunidad científica; la centralidad de la persona; la eficiencia energética y la reducción del consumo. Estas líneas estratégicas caracterizan el modelo de negocio sostenible que impulsa a la empresa a actuar como una empresa responsable y basada en la relación, centrada en la creación de valor sostenible a corto, medio y largo plazo (Tukker et al. 2008; Dyllick y Hockerts 2002; 2005; 2012; Stubbs y Cocklin 2008).

De acuerdo con los objetivos estratégicos antes mencionados, tanto el desarrollo de nuevas áreas de negocio como redes territoriales con la comunidad científica nunca han sido descuidados desde el principio básico de la centralidad de las personas (empleados, colaboradores y visitantes) y la preservación del medio natural, tanto directamente (a través de la eficiencia en el uso de los recursos) como indirectamente, mejorando la vocación educativa. Este último tiene como objetivo cultivar la concienciación y la participación de las personas en la protección del medio ambiente a través del aprendizaje y la educación, y la actividad de participación de las partes interesadas (Visser 2011; Dean y mcmullen 2007; 2010).

Sobre la base de los resultados surgidos del análisis de casos, se puede afirmar que Costa Edutainment está promoviendo un proyecto de educación y evolución cultural que es una condición previa para una

propuesta genuina de turismo responsable y sostenible. Esta reflexión, que surge del estado actual del estudio, puede profundizarse aún más a través de futuros pasos de investigación. De hecho, el estudio presenta dos limitaciones principales: por un lado, se centra en un único estudio de caso y somos conscientes de que el enfoque de estudio de caso único impide la generalización. Por otro lado, las pruebas deben ser corroboradas mediante el seguimiento de las estrategias de Costa en una perspectiva de mediana hora. Siendo la fuerte orientación de sostenibilidad conectada a una perspectiva media-larga, se debe realizar un monitoreo constante de las estrategias de Costa a lo largo de varios años. En este sentido, una investigación posterior y más profunda en la que participen las partes interesadas internas y externas de Costa podría ser de beneficios para evaluar la mejora tanto de los modelos de negocio como de las herramientas de rendición de cuentas. Por último, un análisis comparativo podría ser útil, adoptando un enfoque de estudio de varios casos. Por lo tanto, las limitaciones de investigación antes mencionadas podrían modificarse mediante un mayor esfuerzo de investigación. Sin embargo, a pesar de las limitaciones antes mencionadas, los resultados derivados del estudio tienen implicaciones científicas y gerenciales, ya que subrayan el papel clave que desempeñan los operadores turísticos y culturales para orientar a las personas hacia la sostenibilidad actuando como una "incubadora" de cultura ambiental y mediadora en la promoción de una cultura de sostenibilidad dentro de la comunidad local, nacional e internacional. En particular, los resultados hacen hincapié en la relevancia de un enfoque sólido de sostenibilidad aplicado en el turismo y la educación, basado en un conjunto de valores éticos y los beneficios para la comunidad local y global. Además, ser la decisión de Costa de elaborar el informe integrado una respuesta a un incentivo cultural y ético en relación con la vocación de educación del caso podría ser de interés para una serie de partes, incluidas otras empresas turísticas, autoridades públicas e instituciones de investigación, ya que evidencia los desafíos encontrados en la búsqueda de una sostenibilidad sólida y las posibles implicaciones para el modelo de negocio y multidimensional (financieras, actuaciones sociales, éticas y ambientales).

TRANSLATED VERSION: FRENCH

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VERSION TRADUITE: FRANÇAIS

Voici une traduction approximative des idées présentées ci-dessus. Cela a été fait pour donner une compréhension générale des idées présentées dans le document. Veuillez excuser toutes les erreurs grammaticales et ne pas tenir les auteurs originaux responsables de ces erreurs.

INTRODUCTION

La construction conceptuelle utilisée dans cette étude considère un modèle d'affaires comme « la raison d'être de la façon dont une organisation crée, fournit et capte la valeur » (Osterwalder et al., 2005:14) ou, en d'autres termes, comme « la logique fondamentale de l'organisation pour créer de la valeur » (Linder & Cantrell, 2000). La valeur se veut une valeur durable, ainsi exprimée en termes de performances économiques, sociales, éthiques et environnementales.

A partir de ces prémisses, le document vise à analyser et à discuter des fondamentaux (facteurs internes et externes) qui caractérisent le modèle d'affaires durable dans le secteur du tourisme.

La méthodologie adoptée ici est basée à la fois sur une approche de recherche déductive et inductive. Le premier est fondé sur un bref examen de la littérature visant à retracer le cadre théorique, tandis que le second est construit empiriquement et suit l'« approche de la recherche d'action » (Benbasat et al., 1987; Sankaran et coll., 2003) puisqu'il s'agit de l'analyse du principal opérateur italien dans le cas de l'« utainment » (éducation et divertissement), à savoir Costa Edutainment Spa qui représente une étude de cas exemplaire (Yin, 2003; Eisenhardt et Graebner 2007; Patton, 2002). Costa Edutainment est en effet le leader

italien dans la gestion de structures publiques et privées dédiées aux activités récréatives, culturelles, éducatives, ainsi que l'étude et la recherche scientifique qui gère 12 structures principales au niveau national et international (tels que nous parcs à thème et aquariums) et se caractérise par une forte implication locale et un impact économique et environnemental positif. L'analyse a été développée sur une période pluriannuelle, à partir de 2014 et se poursuit aujourd'hui. Il était basé sur l'information acquise au moyen d'entrevues semi-structurées approfondies (adressées à l'agent de RSE de Costa Edutainment, à l'entrepreneur, aux consultants externes, aux parties prenantes), d'observation directe lors de tables rondes, de forums multipartites et d'ateliers. En outre, l'analyse des sources documentaires (rapports annuels et intégrés) a été effectuée.

Les résultats montrent que l'orientation en matière de durabilité qui affecte le modèle d'affaires dépend fortement à la fois de la culture et de l'identité de l'entreprise fondée par une famille dont les valeurs clés (responsabilité envers les personnes, l'environnement et la société), combinées à des facteurs externes affectant le secteur culturel et touristique auquel appartient l'entreprise, favorisaient les projets éducatifs adressés aux parties prenantes (clients, fournisseurs, la communauté scientifique et les centres de recherche) visant à construire des voies innovantes de durabilité.

Le papier est divisé en deux parties principales. Tout d'abord, l'examen de la littérature est suivi de la description de l'approche méthodologique. La deuxième partie présente et discute de l'étude de cas. Une dernière section résume les principales idées et remarques concluantes.

CONCLUSION

Le modèle d'affaires de Costa Edutainment se caractérise par un engagement structuré dans le développement des territoires qui abritent les structures du Groupe. Cette caractéristique a favorisé la mise en œuvre de projets axés sur la responsabilité et la durabilité dans le secteur du tourisme, particulièrement sensible aux questions environnementales, puisque l'environnement est un pilier à la fois de son modèle d'affaires et du secteur auquel l'entreprise appartient (Kalisch 2002; Brent Ritchie et Crouch, 2003). En outre, Costa Edutainment a une aptitude et une capacité particulières à traiter les biens publics en collaboration avec les institutions publiques et privées et, plus généralement, les acteurs locaux qui font partie des zones où se trouvent les installations (Hall 1999, 2008; Zapata et Hall 2012). Cette caractéristique fait partie de l'identité de l'entreprise et forge son modèle d'affaires qui est conduit vers une forte durabilité (Ayres et al., 1998). Il s'inspire notamment des valeurs fondamentales héritées de la famille entrepreneuriale à travers les générations (Looser et Wehrmeyer 2015; Del Baldo et Baldarelli 2017). En outre, il est lié à son capital social, c'est-à-dire les systèmes de valeurs, de normes et de comportements que l'entrepreneur partage avec les parties prenantes (Del Baldo, 2014). L'entreprise est donc interprétée comme un « outil » pour générer des rendements en termes de tourisme responsable, de bien-être amélioré des personnes (à partir des employés et des clients), des communautés locales et mondiales et de l'environnement (Bocken et al., 2014; Schaltegger et coll. 2012; Thompson et coll. 2015). En d'autres termes, la société agit comme un acteur impliqué dans la contribution au développement intégral du contexte local et mondial (Sorci 2007; Schieffer et coll., 2014; Jakobsen et coll. 2017). Par conséquent, le choix de mettre en œuvre les rapports intégrés est lié à la volonté de divulguer sa proposition de valeur et aux effets de sa stratégie de création de valeur (Bebbington, 2007; Simaens et Koster 2013).

Être une entreprise privée pour gérer un bien public – une situation fréquente dans le secteur du tourisme où les « mélanges » publics et privés sont de plus en plus répandus (Hall 2008) – exige d'étendre l'orientation stratégique et de réviser le modèle d'affaires en intégrant un « avantage collectif » (ce qu'on appelle le bien commun) parmi les résultats escomptés de l'entreprise, engageant les parties prenantes internes et externes à générer de la valeur (Seelos et Mair 2005, 2006; Johnson 2010; Patzelt et Shepherd 2011). Dans le secteur du tourisme, qui est intrinsèquement lié aux ressources naturelles et culturelles, cela souligne la nécessité de mettre en place des modèles d'affaires durables, selon l'expérience de Costa Edutainment qui a souvent été publiquement reconnue comme une pratique exemplaire par les partenaires institutionnels.

« Nous sommes fiers d'avoir eu l'occasion de collaborer avec de nombreux acteurs publics et privés au fil des ans et avec certains d'entre eux, nous travaillons chaque jour pour construire l'identité culturelle et touristique de nos territoires » (PDG et président de Costa Edutainment, avril 2016).

Au fil des ans, les objectifs énoncés dans les plans industriels ont conduit Costa Edutainment à accroître l'engagement sur trois fronts principaux : la consolidation de la présence au sein de la communauté scientifique; la centralité de la personne; l'efficacité énergétique et la réduction de la consommation. Ces lignes stratégiques caractérisent le modèle d'affaires durable qui pousse l'entreprise à agir en tant qu'entreprise responsable et axée sur les relations, axée sur la création de valeur durable à court, moyen et long terme (Tukker et al., 2008; Dyllick et Hockerts 2002; Salzman et coll. 2005; Schaltegger et coll. 2012; Stubbs et Cocklin 2008).

Conformément aux objectifs stratégiques susmentionnés, le développement de nouveaux espaces d'activité et les réseaux territoriaux avec la communauté scientifique n'ont jamais été exclus du principe de base de la centralité des personnes (employés, collaborateurs et visiteurs) et de la préservation de l'environnement naturel, à la fois directement (par l'efficacité de l'utilisation des ressources) et indirectement, améliorant la vocation éducative. Ce dernier objectif vise à sensibiliser et à impliquer les personnes dans la protection de l'environnement par l'apprentissage et l'éducation, et l'activité d'engagement des parties prenantes (Visser 2011; Dean et mcmullen 2007; Hall et coll. 2010).

Sur la base des conclusions issues de l'analyse de cas, on peut affirmer que Costa Edutainment promeut un projet d'éducation et d'évolution culturelle qui est une condition préalable à une véritable proposition de tourisme responsable et durable. Cette réflexion, qui ressort de l'état actuel de l'étude, pourrait être encore approfondie par les étapes futures de la recherche. En effet, l'étude présente deux limites principales : d'une part, elle est centrée sur une seule étude de cas et nous sommes conscients que l'approche unique de l'étude de cas empêche la généralisation. D'autre part, les éléments de preuve devraient être corroborés par le suivi des stratégies de Costa dans une perspective à moyen terme. Étant la forte orientation de durabilité liée à une perspective de moyenne longueur, un suivi constant des stratégies de Costa devrait être effectué sur plusieurs années. À cet égard, une enquête ultérieure et plus approfondie impliquant les parties prenantes internes et externes de Costa pourrait être avantageux d'évaluer l'amélioration des modèles d'affaires et des outils de responsabilisation. Enfin, une analyse comparative pourrait être utile, en adoptant une approche d'étude de cas multiple. Les limites susmentionnées de la recherche pourraient donc être modifiées par d'autres efforts de recherche. Néanmoins, malgré les limites susmentionnées, les résultats tirés de l'étude ont des implications scientifiques et managériales, car ils soulignent le rôle clé que jouent les opérateurs touristiques et culturels dans l'orientation des gens vers la durabilité agissant comme un « incubateur » de culture environnementale et un médiateur dans la promotion d'une culture de durabilité au sein de la communauté locale, nationale et internationale. En particulier, les résultats soulignent la pertinence d'une approche de durabilité forte appliquée dans le tourisme et l'éducation, fondée sur un ensemble de valeurs éthiques et les avantages pour la communauté locale et mondiale. En outre, le choix de Costa d'élaborer le rapport intégré est une réponse à une incitation culturelle et éthique relative à la vocation d'éducation de l'affaire pourrait être d'intérêt pour un certain nombre de parties, y compris d'autres entreprises touristiques, les autorités publiques et les institutions de recherche, car il témoigne des défis rencontrés dans la poursuite d'une forte durabilité et les implications potentielles pour le modèle d'affaires et multidimensionnel (financière, des performances sociales, éthiques et environnementales).

TRANSLATED VERSION: GERMAN

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

ÜBERSETZTE VERSION: DEUTSCH

Hier ist eine ungefähre Übersetzung der oben vorgestellten Ideen. Dies wurde getan, um ein allgemeines Verständnis der in dem Dokument vorgestellten Ideen zu vermitteln. Bitte entschuldigen Sie alle grammatikalischen Fehler und machen Sie die ursprünglichen Autoren nicht für diese Fehler verantwortlich.

EINLEITUNG

Das in dieser Studie verwendete konzeptuelle Konstrukt betrachtet ein Geschäftsmodell als "die Begründung, wie eine Organisation Wert schafft, liefert und erfasst" (Osterwalder et al., 2005:14) oder, mit anderen Worten, als "die Kernlogik der Organisation zur Wertschöpfung" (Linder & Cantrell, 2000). Wert ist als nachhaltiger Wert gedacht, der sich in wirtschaftlichen, sozialen, ethischen und ökologischen Leistungen ausdrückt.

Ausgehend von diesen Prämissen zielt das Papier darauf ab, die Grundlagen (interne und externe Faktoren) zu analysieren und zu diskutieren, die das nachhaltige Geschäftsmodell im Tourismussektor charakterisieren.

Die hier angewandte Methodik basiert sowohl auf einem deduktiven als auch auf einem induktiven Forschungsansatz. Die erste basiert auf einer kurzen Literaturrecherche, die darauf abzielt, den theoretischen Rahmen nachzuzeichnen, während die zweite empirisch konstruiert ist und dem "Aktionsforschungsansatz" folgt (Benbasat et al. 1987; Sankaran et al., 2003), da es die Analyse des wichtigsten italienischen Betreibers in "edutainment" (Bildung und Unterhaltung) umfasst, nämlich Costa Edutainment Spa, das eine beispielhafte Fallstudie darstellt (Yin, 2003; Eisenhardt und Graebner 2007; Patton 2002). Costa Edutainment ist in der Tat der italienische Marktführer in der Verwaltung von öffentlichen und privaten Strukturen für Freizeit-, Kultur-, Bildungsaktivitäten sowie Studie und wissenschaftliche Forschung, die 12 Hauptstrukturen auf nationaler und internationaler Ebene verwaltet (wie wir Themenparks und Aquarien) und zeichnet sich durch eine starke lokale Beteiligung und eine positive wirtschaftliche und ökologische Auswirkungen. Die Analyse wurde über einen mehrjährigen Zeitraum entwickelt, beginnend im Jahr 2014 und wird heute fortgesetzt. Sie stützte sich auf Informationen, die durch ausführliche halbstrukturierte Interviews (an den CSR-Beauftragten von Costa Edutainment, den Unternehmer, externe Berater, Stakeholder), direkte Beobachtung enround tables, Multi-Stakeholder-Foren und Workshops gewonnen wurden. Darüber hinaus wurde die Analyse der dokumentarischen Quellen (jährliche und integrierte Berichte) durchgeführt.

Die Ergebnisse zeigen, dass die Nachhaltigkeitsorientierung, die das Geschäftsmodell beeinflusst, stark von der Kultur und Identität des Unternehmens abhängt, das von einer Familie gegründet wurde, deren Schlüsselwerte (Verantwortung gegenüber Mensch, Umwelt und Gesellschaft) in Verbindung mit externen Faktoren, die den kulturellen und touristischen Sektor beeinflussen, zu dem das Unternehmen gehört, Bildungsprojekte bevorzugten, die an Stakeholder (Kunden, Lieferanten) gerichtet waren. Wissenschaftliche Gemeinschaft und Forschungszentren), die darauf abzielen, innovative Wege der Nachhaltigkeit zu erarbeiten.

Das Papier ist in zwei Hauptteile unterteilt. Zunächst folgt auf die Literaturrecherche die Beschreibung des methodischen Ansatzes. Im zweiten Teil wird die Fallstudie vorgestellt und erörtert. Ein letzter Abschnitt fasst die wichtigsten Einsichten und abschließenden Bemerkungen zusammen.

SCHLUSSFOLGERUNG

Das Geschäftsmodell von Costa Edutainment zeichnet sich durch ein strukturiertes Engagement für die Entwicklung der Gebiete aus, in denen die Strukturen der Gruppe zu finden sind. Diese Funktion begünstigt emittiert die Umsetzung verantwortungsbewusster und nachhaltigkeitsorientierter Projekte im Tourismussektor, die besonders umweltsensibel sind, da die Umwelt eine Säule sowohl ihres Geschäftsmodells als auch des Sektors ist, zu dem das Unternehmen gehört (Kalisch 2002; Brent Ritchie und Crouch 2003). Darüber hinaus verfügt Costa Edutainment über eine besondere Eignung und Fähigkeit,

öffentliche Güter in Zusammenarbeit mit den öffentlichen und privaten Institutionen und, allgemeiner, den lokalen Akteuren, die Teil der Gebiete sind, in denen sich die Einrichtungen befinden, zu handhaben (Halle 1999, 2008; Zapata und Halle 2012). Diese Funktion ist Teil der Identität des Unternehmens und schmiedet sein Geschäftsmodell, das auf eine starke Nachhaltigkeit ausgerichtet ist (Ayres et al. 1998). Sie leitet sich insbesondere aus den Kernwerten ab, die über Generationen hinweg von der Unternehmerfamilie geerbt wurden (Looser und Wehrmeyer 2015; Del Baldo und Baldarelli 2017). Darüber hinaus ist es an sein soziales Kapital gebunden, das sind die Systeme der Werte, Normen und Verhaltensweisen, die der Unternehmer mit dem Top-Management mit den Stakeholdern teilt (Del Baldo, 2014). Das Unternehmen wird daher als "Werkzeug" interpretiert, um Erträge in Bezug auf verantwortungsvollen Tourismus, verbessertes Wohlbefinden der Menschen (von Mitarbeitern und Kunden), der lokalen und globalen Gemeinschaften und der Umwelt zu generieren (Bocken et al. 2014; Schaltegger et al. 2012; Thompson et al. 2015). Mit anderen Worten, das Unternehmen ist ein Akteur, der zur ganzheitlichen Entwicklung des lokalen und globalen Kontexts beiträgt (Sorci 2007; Schieffer et al., 2014; Jakobsen et al. 2017). Dementsprechend ist die Entscheidung zur Durchführung der integrierten Berichterstattung an den Willen geknüpft, ihr Wertversprechen und die Auswirkungen ihrer Wertschöpfungsstrategie offenzulegen (Bebbington 2007; Simaens und Koster 2013).

Als privates Unternehmen zur Verwaltung eines öffentlichen Gutes – ein Umstand, der im Tourismussektor häufig vorkommt, wo öffentliche und private "Mischungen" immer weiter verbreitet werden (Halle 2008) – muss die strategische Ausrichtung erweitert und das Geschäftsmodell überarbeitet werden, indem ein "kollektiver Nutzen" (das so genannte Gemeinwohl) in die erwarteten Ergebnisse des Unternehmens integriert wird, wobei interne und externe Akteure in die Wertschöpfung eingebunden werden (Seelos und Mair 2005). , 2006; Johnson 2010; Patzelt und Shepherd 2011). Im Tourismussektor, der untrennbar mit natürlichen und kulturellen Ressourcen verbunden ist, unterstreicht dies die Notwendigkeit, nachhaltige Geschäftsmodelle zu schaffen, wie es in der Erfahrung von Costa Edutainment der Fall ist, die von institutionellen Partnern oft öffentlich als bewährte Praxis anerkannt wurde.

"Wir sind stolz darauf, im Laufe der Jahre die Gelegenheit gehabt zu haben, mit vielen öffentlichen und privaten Akteuren zusammenzuarbeiten, und mit einigen von ihnen arbeiten wir jeden Tag daran, die kulturelle und touristische Identität unserer Territorien aufzubauen" (CEO und Präsident von Costa Edutainment, April 2016).

Im Laufe der Jahre haben die in den Industrieplänen festgelegten Ziele Costa Edutainment dazu veranlassen, das Engagement an drei Hauptfronten zu verstärken: die Konsolidierung der Präsenz innerhalb der wissenschaftlichen Gemeinschaft; die Zentralität der Person; Energieeffizienz und Verbrauchsreduzierung. Diese strategischen Linien kennzeichnen das nachhaltige Geschäftsmodell, das das Unternehmen dazu treibt, als verantwortungsvolles und beziehungsorientiertes Unternehmen zu agieren, das sich auf die kurz-, mittel- und langfristige Wertschöpfung konzentriert (Tukker et al. 2008; Dyllick und Hockerts 2002; Salzman et al. 2005; Schaltegger et al. 2012; Stubbs und Cocklin 2008).

In Übereinstimmung mit den oben genannten strategischen Zielen wurden sowohl die Entwicklung neuer Geschäftsfelder als auch territoriale Netzwerke mit der wissenschaftlichen Gemeinschaft nie vom Grundprinzip der Zentralität der Menschen (Mitarbeiter, Mitarbeiter und Besucher) und der Erhaltung der natürlichen Umwelt, sowohl direkt (durch die Effizienz bei der Nutzung der Ressourcen) als auch indirekt, um die pädagogische Berufung zu verbessern, abgelöst. Letzteres zielt darauf ab, das Bewusstsein und die Beteiligung der Menschen am Umweltschutz durch Lernen und Bildung und die Interaktion der Interessengruppen zu fördern (Visser 2011; Dean und McMullen 2007; Hall et al. 2010).

Auf der Grundlage der Ergebnisse der Fallanalyse kann man bestätigen, dass Costa Edutainment ein Projekt der Bildung und kulturellen Entwicklung fördert, das eine Voraussetzung für einen echten Vorschlag für einen verantwortungsvollen und nachhaltigen Tourismus ist. Diese Reflexion, die sich aus dem aktuellen Stand der Studie ergibt, könnte durch zukünftige Forschungsschritte weiter vertieft werden. Tatsächlich stellt die Studie zwei Hauptgrenzen dar: Einerseits konzentriert sie sich auf eine einzige Fallstudie, und wir sind uns bewusst, dass der Ansatz der Einzelfallstudie eine Verallgemeinerung

ausschließt. Andererseits sollten Beweise durch die Überwachung von Costas Strategien in einer mittelfristigen Perspektive bestätigt werden. Als starke Nachhaltigkeitsorientierung, die mit einer mittleren bis langen Perspektive verbunden ist, sollte eine kontinuierliche Überwachung der Strategien von Costa über mehrere Jahre hinweg durchgeführt werden. In dieser Hinsicht könnte eine spätere und eine eingehendere Untersuchung unter Einbeziehung der internen und externen Interessenträger von Costa von Nutzen sein, um die Verbesserung sowohl der Geschäftsmodelle als auch der Instrumente zur Rechenschaftspflicht zu bewerten. Schließlich könnte eine vergleichende Analyse nützlich sein, die einen Ansatz für mehrere Fallstudien verfolgt. Die oben genannten Einschränkungen der Forschung könnten somit durch weitere Forschungsanstrengungen geändert werden. Trotz der oben genannten Einschränkungen haben die Ergebnisse der Studie sowohl wissenschaftliche als auch managementpolitische Implikationen, da sie die Schlüsselrolle unterstreichen, die Tourismus- und Kulturakteure dabei spielen, die Menschen auf Nachhaltigkeit zu ausgerichtet zu haben, die als "Inkubator" der Umweltkultur und als Vermittler bei der Förderung einer Kultur der Nachhaltigkeit innerhalb der lokalen, nationalen und internationalen Gemeinschaft fungieren. Insbesondere unterstreichen die Ergebnisse die Relevanz eines starken Nachhaltigkeitsansatzes im Tourismus und in der Bildung, der auf einer Reihe ethischer Werte und den Vorteilen für die lokale und globale Gemeinschaft beruht. Da Costa sich für die Erstellung des integrierten Berichts als Antwort auf einen kulturellen und ethischen Anreiz im Zusammenhang mit der Berufung zur Edutainment entscheiden würde, könnte der Fall für eine Reihe von Parteien, darunter andere Tourismusunternehmen, Behörden und Forschungseinrichtungen, von Interesse sein, da er die Herausforderungen bei der Verfolgung einer starken Nachhaltigkeit und die potenziellen Auswirkungen auf das Geschäftsmodell und die multidimensionalen (finanzpolitischen, soziale, ethische und ökologische) Leistungen.

TRANSLATED VERSION: PORTUGUESE

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

VERSÃO TRADUZIDA: PORTUGUÊS

Aqui está uma tradução aproximada das ideias acima apresentadas. Isto foi feito para dar uma compreensão geral das ideias apresentadas no documento. Por favor, desculpe todos os erros gramaticais e não responsabilize os autores originais responsáveis por estes erros.

INTRODUÇÃO

A construção conceptual utilizada neste estudo considera um modelo de negócio como "a lógica de como uma organização cria, entrega e captura valor" (Osterwalder et al., 2005:14) ou, por outras palavras, como "a lógica central da organização para criar valor" (Linder & Cantrell, 2000). O valor destina-se a valor sustentável, assim expresso em termos de desempenhos económicos, sociais, éticos e ambientais.

Partindo destas instalações, o documento pretende analisar e discutir os fundamentos (fatores internos e externos) que caracterizam o modelo de negócio sustentável no setor do turismo.

A metodologia aqui adotada baseia-se tanto numa abordagem de investigação dedutiva e indutiva. A primeira baseia-se numa breve revisão literária destinada a traçar o quadro teórico, enquanto a segunda é empiricamente construída e segue a "abordagem da investigação de ação" (Benbasat et al. 1987; Sankaran et al., 2003) uma vez que envolve a análise do principal operador italiano em "edutainment" (educação e entretenimento), nomeadamente o Costa Edutainment Spa, que representa um estudo de caso exemplar (Yin, 2003; Eisenhardt e Graebner 2007; Patton 2002). A Costa Edutainment é, de facto, o líder italiano na gestão de estruturas públicas e privadas dedicadas a atividades recreativas, culturais, educativas, bem como estudo e investigação científica que gere 12 estruturas principais a nível nacional e internacional (como

parques temáticos e aquários) e caracteriza-se por um forte envolvimento local e um impacto económico e ambiental positivo. A análise foi desenvolvida ao longo de um período pluário, com início em 2014 e continuando hoje. Baseou-se em informações adquiridas através de entrevistas semi-estruturadas aprofundadas (dirigidas ao Costa Edutainment CSR Officer, ao empresário, consultores externos, às partes interessadas), observação direta durante mesas redondas, fóruns multi-stakeholders e workshops. Além disso, procedeu-se à análise de fontes documentais (relatórios anuais e integrados).

Os resultados mostram que a orientação de sustentabilidade que afeta o modelo de negócio está fortemente dependente tanto da cultura como da identidade da empresa fundada por uma família cujos valores-chave (responsabilidade para com as pessoas, o ambiente e a sociedade), aliados a fatores externos que afetam o sector cultural e turístico a que a empresa pertence, favoreceram projetos educativos dirigidos a stakeholders (clientes, fornecedores), comunidade científica e centros de investigação) destinados a construir caminhos inovadores de sustentabilidade.

O papel é dividido em duas partes principais. Em primeiro lugar, a revisão da literatura é seguida pela descrição da abordagem metodológica. A segunda parte introduz e discute o estudo de caso. Uma secção final resume os principais insights e observações conclusivas.

CONCLUSÃO

O modelo de negócio da Costa Edutainment caracteriza-se por um compromisso estruturado com o desenvolvimento dos territórios que acolhem as estruturas do Grupo. Esta característica tem favorecido a implementação de projetos orientados para a sustentabilidade e orientados para a sustentabilidade no sector do turismo, particularmente sensíveis às questões ambientais, uma vez que o ambiente é um pilar tanto do seu modelo de negócio como do sector a que a empresa pertence (Kalisch 2002; Brent Ritchie e Crouch 2003). Além disso, a Costa Edutainment tem uma aptidão e capacidade particular para lidar com bens públicos em colaboração com as instituições públicas e privadas e, mais genericamente, os intervenientes locais que fazem parte das áreas onde as instalações estão localizadas (Hall 1999, 2008; Zapata e Hall 2012). Esta funcionalidade faz parte da identidade da empresa e forja o seu modelo de negócio que é impulsionado para uma forte sustentabilidade (Ayres et al. 1998). Notavelmente, deriva de valores fundamentais que foram herdados da família empreendedora através de gerações (Looser e Wehrmeyer 2015; Del Baldo e Baldarelli 2017). Além disso, está ligada ao seu capital social, ou seja, aos sistemas de valores, normas e comportamentos que o empreendedor lidera a gestão com os stakeholders (Del Baldo, 2014). O negócio é assim interpretado como uma "ferramenta" para gerar retornos em termos de turismo responsável, melhor bem-estar das pessoas (a partir de colaboradores e clientes), das comunidades locais e globais, e do ambiente (Bocken et al. 2014; Schaltegger et al. 2012; Thompson et al. 2015). Por outras palavras, a empresa atua com um ator envolvido na contribuição para o desenvolvimento integral do contexto local e global (Sorci 2007; Schieffer et al., 2014; Jakobsen et al. 2017). Por conseguinte, a escolha de implementar o relatório integrado está ligada à vontade de divulgar a sua proposta de valor e os efeitos da sua estratégia de criação de valor (Bebbington 2007; Simaens e Koster 2013).

Ser uma empresa privada para gerir um bem público – uma circunstância que é frequente no sector do turismo onde a "mistura" pública e privada é cada vez mais difundida (Hall 2008) - requer alargar o foco estratégico e rever o modelo de negócio, integrando um "benefício coletivo" (o chamado bem comum) entre os resultados esperados da empresa, envolvendo stakeholders internos e externos na geração de valor (Seelos e Mair 2005). , 2006; Johnson 2010; Patzelt e Shepherd 2011). No sector do turismo, que está intrinsecamente ligado aos recursos naturais e culturais, isto sublinha a necessidade de criar modelos de negócio sustentáveis, de acordo com a experiência da Costa Edutainment que tem sido muitas vezes reconhecida publicamente como uma boa prática por parte dos parceiros institucionais.

"Orgulhamo-nos de ter tido a oportunidade de colaborar com muitos atores públicos e privados ao longo dos anos e com alguns deles trabalhamos todos os dias para construir a identidade cultural e turística dos nossos territórios" (CEO e Presidente da Costa Edutainment, abril de 2016).

Ao longo dos anos, as metas estabelecidas nos planos industriais levaram Costa Edutainment a aumentar o compromisso em três frentes principais: a consolidação da presença na comunidade científica; a centralidade da pessoa; a eficiência energética e a redução do consumo. Estas linhas estratégicas caracterizam o modelo de negócio sustentável que leva a empresa a atuar como uma empresa responsável e baseada em relação, focada na criação de valor sustentável a curto, médio e longo prazo (Tukker et al. 2008; Dyllick e Hockerts 2002; Salzmann et al. 2005; Schaltegger et al. 2012; Stubbs e Cocklin 2008).

De acordo com os objetivos estratégicos acima referidos, tanto o desenvolvimento de novas áreas de negócio como de redes territoriais com a comunidade científica nunca foram despromovados do princípio básico da centralidade das pessoas (colaboradores, colaboradores e visitantes) e da preservação do ambiente natural, quer diretamente (através da eficiência na utilização dos recursos) como indiretamente, melhorando a vocação educativa. Este último destina-se a cultivar a sensibilização e o envolvimento das pessoas na proteção do ambiente através da aprendizagem e educação, e da atividade de envolvimento das partes interessadas (Visser 2011; Dean e McMullen 2007; Hall et al. 2010).

Com base nos resultados da análise de casos, pode afirmar-se que a Costa Edutainment está a promover um projeto de educação e evolução cultural que constitui uma condição prévia para uma verdadeira proposta de turismo responsável e sustentável. Esta reflexão, que emerge do estado atual do estudo, pode ser aprofundada através de futuras etapas de investigação. Com efeito, o estudo apresenta duas limitações principais: por um lado, centra-se num único estudo de caso e estamos conscientes de que a abordagem de estudo de caso único impede a generalização. Por outro lado, as provas devem ser corroboradas através da monitorização das estratégias de Costa numa perspetiva de médio prazo. Sendo a forte orientação de sustentabilidade ligada a uma perspetiva média-longa, deve ser realizado um acompanhamento constante das estratégias de Costa ao longo de vários anos. A este respeito, uma investigação posterior e mais aprofundada que envolva as partes interessadas internas e externas de Costa poderia ser um benefício para avaliar a melhoria dos modelos de negócio e dos instrumentos de prestação de contas. Por último, uma análise comparativa poderia ser útil, adotando uma abordagem múltipla de estudo de caso. As limitações da investigação acima mencionadas poderiam, portanto, ser alteradas através de novos esforços de investigação. No entanto, apesar das limitações acima referidas, os resultados obtidos no estudo têm implicações científicas e de gestão, pois sublinham o papel fundamental que o turismo e os operadores culturais desempenham na orientação das pessoas para a sustentabilidade, atuando como uma "incubadora" da cultura ambiental e um mediador na promoção de uma cultura de sustentabilidade na comunidade local, nacional e internacional. Em particular, os resultados sublinham a relevância de uma forte abordagem de sustentabilidade aplicada no turismo e na educação, assediando-se num conjunto de valores éticos e nos benefícios para a comunidade local e global. Além disso, sendo a escolha de Costa para elaborar o relatório integrado uma resposta a um incentivo cultural e ético em relação à vocação para a realização do caso, pode ser do interesse de várias partes, incluindo outras empresas de turismo, autoridades públicas e instituições de investigação, uma vez que evidencia os desafios encontrados na prossecução de uma forte sustentabilidade e as potenciais implicações para o modelo de negócio e multidimensional (financeiro). Performances sociais, éticas e ambientais.