

**Beyond ethics: The transformational power of overlapping motivations in  
implementing strategic sustainability actions.**

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**Abstract**

We develop a methodology to identify patterns between sustainability motivations, actions, and engagement. We apply this methodology to analyse a 3 ½ year intervention that yielded 151 sustainability actions undertaken by 46 outbound tour operators. We find three aspects that can be explained by the tour operators' motivations to act sustainably, namely a connection between: i) the actions taken in the context of the organisation's business model, ii) the intensity of the approach, measured by the resources invested in it and the operator's commitment level, and iii) the evolution of the response. These patterns demonstrate how ethical motivations are common and a precondition to acting sustainably but, in themselves, these motivations are not sufficient to integrate sustainability practices into the core business or to maintain commitment over time. It is the combination of a high ethical commitment with clear strategic intent, materialised in commercial and operational motivations, that increases the connectedness, and intensity, of sustainability actions amongst ethically committed firms.

**Keywords**

cluster analysis, longitudinal intervention, small-and-medium-sized enterprises, strategic intent, tour operators

**1. INTRODUCTION**

Many studies have analysed the motivations and rationales behind why organisations adopt sustainability actions. These motivations, understood as the expectations and beliefs about the effects of sustainability actions, were initially conceptualised to

explain corporate responses to stakeholder pressures, and were often classed as responding to competitiveness, legitimisation and altruism (Bansal & Roth, 2000). The sustainability motivations and actions of Small and Medium Enterprises (SMEs) have been analysed, comparatively, to those of large corporations with respect to: i) their specific features, such as low distance and high level of organisational identification, between the SME's owners/managers and their organisations (Jenkins, 2006, 2009; Williams & Schaefer, 2013); ii) the differences in resources available to them; and iii) the differences in their responses to sustainability demands (Soundararajan, Jamali, & Spence, 2018).

Although we know that a combination of motivations, moderated by contextual factors and organisational characteristics, can shape the sustainability actions that an SME is ready to adopt (Bansal & Roth, 2000; Gadenne, Kennedy, & McKeiver, 2009), the complexity of unravelling the hows and whys of sustainability actions still puzzles academics (Hoogendoorn, Guerra, & van der Zwan, 2015). Current literature groups sustainability actions based on their environmental, social or economic dimensions (Chassé & Courrent, 2018; Font et al., 2016) or the stakeholders benefiting from the actions (Graafland et al., 2003). We find papers that sample specific actions (Battisti & Perry, 2011; Graafland et al., 2003; Williams & Schaefer, 2013) and others that link motivations to commitments more than to actions (Jansson et al., 2017). Those that record in detail the sustainability actions implemented, typically do not link them to the motivations driving differences between these actions (Buffa et al., 2018; Perrini, 2006; Russo & Tencati, 2009), but instead they consider SMEs as a homogeneous group giving a unique response (Coppa & Sriramesh, 2013; Graafland & van de Ven, 2006; Santos, 2011). Some papers still explain sustainability actions as the result of a single primary motivation (Cassells & Lewis, 2019). Inconclusive results have led to contrary recommendations about how to promote sustainability actions in SMEs, ranging from those that insist on the diffusion of pragmatic benefits (Murillo & Lozano, 2006) to those that use an ethical rationale to justify them (Graafland & van de Ven, 2006; Williams & Schaefer, 2013) while others wonder about the possibility to reconcile both approaches (Jamali et al., 2009).

We aim to overcome this gap and contribute to knowledge by portraying the sustainability actions of SMEs, including addressing their different motivations and organisational variables. The patterns identified grouped sustainability actions in relation to the intensity of the actions and the integration of such sustainability issues to the core business logic. In order to overcome the limitations of self-reported, cross-sectional surveys regarding sustainability actions, we develop a methodology to establish the relationship between four groups of interrelated variables (sustainability motivations, actions, engagement and organisational characteristics) that we use to categorise the behaviour observed over 3 ½ years of an intervention delivered by an industry association. Working closely with the participant SMEs allows us to capture evidence of their willingness, and ability, to engage in different sustainability actions, which we then classify according to their implicit motivations for acting. This long-term engagement affords us the possibility to understand how motivations are intertwined, and how ethical motivations underpin all sustainability actions for this industry sector, in which the tour operators are intermediaries since they cannot benefit from eco-savings in their own operations nor do they experience pressures from geographically neighbouring stakeholders. We explain how such ethical motivations are not, in themselves, sufficient to scale up sustainability efforts, however, and that it is those SMEs that combine ethics with strategic intent, in the form of commercial and operational motivations, that undertake sustainability actions with a greater level of connectedness to their business and with a higher level of intensity, with results that will afford them the possibility of transformational sustainable change.

## **2. LITERATURE REVIEW**

Academics have studied the motivations and rationale behind why organisations adopt sustainability actions, understood as the expectations and beliefs about the effects of such practices. Bansal & Roth (2000) developed a taxonomy explaining how sustainability actions may be driven by ethical or normative motivations stemming from a sense of social responsibility, rather than self-interest. Relational or legitimacy motivations respond to a desire to comply with institutional norms or regulations to gain legitimacy in their organisational field. Finally, competitive motivations come from the expectation to achieve a competitive advantage through an increase in

productivity and cost reductions; or through a differentiation that improves market position. Competitive motivations can thus, be classified into operational or commercial motivations (González-Benito & González-Benito, 2005). Research has evolved little since Bansal & Roth's work (2000), which has achieved validity in the literature (Lannelongue, Gonzalez-Benito, & Gonzalez-Benito, 2014), despite attempts to restructure the same motivations according to other categorisations, such as being ethical versus instrumental, or internal versus external (Brønn & Vidaver-Cohen, 2009; Prajogo et al., 2012).

Most research on sustainability has been conducted in large firms, although some research in SMEs has indicated that they engage less in sustainability actions and for different reasons (Sáez-Martínez et al., 2016). Overall, the literature suggests the decisive role of the owner-manager's ethical values for a SME to implement sustainability actions (Eweje, 2020). Research conducted in different cultural contexts shows that SMEs adopt moral and ethical arguments, and a sense of responsibility and service to the community, to support their actions over a business case rationale (Jenkins, 2006, 2009; Murillo & Lozano, 2006; Williams & Schaefer, 2013). However, results are not unequivocal as some SMEs are led by a cautionary approach to avoid legal risks (Worthington & Patton, 2005), by practical management logic (Santos, 2011) or by strategic intent (Reyes-Rodríguez, Ulhøi, & Madsen, 2016). These mixed results have led to contrary recommendations on how to promote the adoption of sustainability practices in SMEs, ranging from those who insist on the diffusion of the pragmatic benefits that companies could achieve (Murillo & Lozano, 2006) to those who prefer to use the ethical motivational logic (Graafland & van de Ven, 2006; Williams & Schaefer, 2013).

When assessing the effects of these motivations, we find cases where firms have developed a sense of responsibility towards sustainability but, while in some cases they follow through with sustainability actions (Battisti & Perry, 2011), in others they do not (Cassells & Lewis, 2011; Tilley, 2000). The literature suggests that SMEs often identify themselves as having ethical motivations, however, in practice, they prioritise implementing those actions that provide low risk cost savings (Cassells & Lewis, 2019).

Thus, the literature is inconclusive in relation to the links between sustainability motivations and practices (Aguinis & Glavas, 2012).

Where there is more consensus in the literature is the need to integrate sustainability practices into the strategies of SMEs. The sustainability practices of SMEs have been defined as an unstructured mixture of “intuition and opportunity” (Murillo & Lozano, 2006, p. 237) and as the result of non-strategic, discretionary actions (Russo & Tencati, 2009; Santos, 2011). These are common situations even among firms recognised for their sustainability commitments (Jenkins, 2006). When sustainability actions run in parallel to the core business, they run the risk of being abandoned when favourable conditions do not accompany them (Hahn & Scheermesser, 2006). SMEs with a more strategic outlook towards sustainability develop innovatory approaches that Jenkins (2009) refers to as corporate social opportunities: innovating in products, serving unserved markets and building new business models. Charity and other philanthropic practices can also follow a strategic approach, by transforming the socio-economic context in which firms operate or by creating strategic resources that will be part of their future business model (MacGregor & Fontrodona, 2011).

### **2.1. Modelling the sustainability proactivity of SMEs**

Models that explain the sustainability motivations and engagement of SMEs usually revolve around understanding the degree of sustainability proactivity, which typically ranges from the least committed firms with limited internal motivation and passive or reactive responses to stakeholder expectations, to those firms that adopt a more proactive position by implementing voluntarily measures to improve their sustainability performance. Some models identify the relevance attached to sustainability by considering a resource-based approach (Buysse & Verbeke, 2003), while others study the extent of the organisation’s involvement in specific actions (Aragón-Correa, Matías-Reche, & Senise-Barrio, 2004), including the intensity of resources (time and financial) dedicated to sustainability actions (Murillo-Luna et al., 2008).

More recent approaches highlight a need to accomplish deeper transformations in the way a firm does its business, by assessing the relevance of changes integrated at the core of the business “to tackle unsustainability at its source rather than as an add-on to counteract negative outcomes of business” (Bocken, Short, Rana, & Evans, 2014, p. 44). Schaltegger, Freund, & Hansen (2012) developed a typology to assess the level of sustainable proactivity of SMEs; it considers the implementation of changes (to integrate environmental and social issues in the core business logic and all business processes) to be a systematic and continuous process that affects different components of the business model. First, they define defensive strategies as being the result of making small or peripheral changes with little connection to the core business. Second, accommodative strategies are those that integrate environmental and social issues in most business processes, including the product range, but without questioning the revenue logic. Third, proactive strategies are achieved when “all business processes and the full product range are directed towards sustainability, as is the revenue logic” (Schaltegger et al., 2012, p. 103). Proactive strategies require that an organisation focuses on the scope of their practices, and their integration or connection at different elements of the business, on an ongoing basis.

Despite the above knowledge, little is known about the circumstances that lead to an improvement in sustainability practices over time. Research points to an evolutionary process that starts from a single, value-based motivation and continues through to a combination of motivations with strategic intent; this evolution recognises a learning and change process that encourages the adoption of practices (Gadenne et al., 2009). Hörisch, Wullfusberg and Schaltegger (2020) found that organisational awareness of the effects of sustainability practices generated a self-efficacy to engage in subsequent sustainability actions. Papagiannakis et al. (2014) evidenced how outcomes from initial ad-hoc measures influenced awareness and improved environmental innovation, integration and learning, and, consequently, underscored the need to understand this process in SMEs. Sustainability change is a complex process that requires the analysis of organisations over time; a gap in the literature (Battisti & Perry, 2011) made more complex by the fact that not all organisations evolve at the same pace (Dolucà et al., 2018).

To summarise, ethical values, coupled with strategic intent and the expectation of success (Chassé & Courrent, 2018), condition the setting of goals to integrate sustainability at a strategic level, and, also, condition the setting of increasingly higher goals (Papagiannakis et al., 2014; Reyes-Rodríguez et al., 2016) as a result of increasing self-efficacy beliefs (Williams & Schaefer, 2013). Thus, we propose to assess the SMEs' responses to sustainability issues by considering the volume and intensity of their practices, and the level of connection of these activities with their core business logics.

We argue that it is important to study sectors where sustainability motivations and practices may not fit the current explanatory patterns. Hence, we choose to study tour operators, a sub sector of the service industry that designs and retails holidays according to its staff's expertise and their perception of market demand. Consumers are increasingly purchasing travel services directly online, which has created the need for travel agents and tour operators to seek methods to reassure customers of the value of their services (European Commission, 2016). The motivations of tour operators to engage in sustainability do not vary fundamentally from those in other sectors and include: stakeholder pressure, competitive advantage, customer image, and government regulations (Ibarnia et al., 2020; Zapata et al., 2018). Tour operators have reported that highlighting the sustainability characteristics of their holiday packages reinforces trust and professionalism (Font et al., 2021). More smaller than larger tour operators report that they engage in sustainability actions (Goffi et al., 2018). Those that engage, do so due to the personal commitment of their managers (Garay et al., 2017), to achieve a market differentiator in response to consumer pressure (Khairat & Maher, 2012), and for reputational reasons, with the latter especially for larger tour operators (Font et al., 2008).

Despite these similarities with other sectors, there are some fundamental differences between the business model of intermediaries, such as tour operators, and that of the bulk of SMEs usually studied in sustainability research, which are predominantly from the manufacturing sector. We chose to study intermediaries, not only to fill a gap (Garay et al., 2017) but, also, because their operations usually extend across multiple

countries far away from their corporate office, hence they do not necessarily have strong emotional attachment nor stakeholder pressures from neighbouring communities, as reported in the literature (Jenkins, 2006, 2009; Williams & Schaefer, 2013). Furthermore, their operations are essentially conducted by subcontracted third parties with limited opportunity for eco-savings for the operators themselves (Adriana, 2009). Intermediaries such as tour operators have greater flexibility to redesign products and the operator's value chain than do companies that own stranded assets that would become redundant as a result of sustainability innovations (Font et al., 2008; Peters et al., 2020).

### **3. METHODOLOGY**

We conducted an intervention study to promote positive change amongst members of AITO, a UK-based industry association of about 120 small, specialist tour operators. We argue that the focus on a single industry within one membership association provides a more homogeneous sample, affording more chances to understand the decisions of the companies and to compare the results (Baumann-Pauly et al., 2013). The intervention aimed for all AITO members to engage in an annual cycle to: i) identify a sub-optimal aspect of their organisation's operations or external environment; ii) develop a pledge outlining the action they committed to and its rationale; iii) operationalise the pledge; and iv) report on their achievements through a testimonial. In line with their motivations, resources, expertise and stakeholder expectations, the intervention provided flexibility to members, emphasising instead the innovation and dynamism required to start a new project annually. Funding from AITO secured a part-time project officer and a project manager with responsibility for encouraging tour operators to: name a person for their sustainability practices, make progress on operationalising their pledges, keep records of outputs and outcomes, and develop a system to submit their pledges and testimonials. In support of these processes the project staff also delivered regular training (online, and in person), sourced experts and information to support the tour operators, organised events to highlight progress, and kept records of project progress (for research purposes and to report back to AITO), amongst other tasks.



Our intervention study ran for 3 ½ years, from autumn 2016 until covid-19, in spring 2020, deemed it unfeasible to continue. Each of the companies made from one to three pledges over the period, depending on the length of time they engaged in the project. Throughout the intervention, the research team gathered data on the assistance required, attendance at events, motivations for participation, and written pledges and testimonials; data was collected by means of documentary evidence, minutes of meetings, interviews and surveys. Analysis of this information allowed the team to build different variables to evaluate the intervention. Our sample included 73 pledges, containing 151 actions, from 46 SMEs. Table 1 provides summary data for the companies that participated.

**\*\*\* insert table 1 here\*\*\***

This study adopted a qualitative approach to content analysis to codify the sustainability actions included in the pledges into pre-defined categories, explained in the next section, for which coding instructions were built to ensure consistency and reproducibility. Two authors independently coded all the actions reaching initially an agreement of 80% which ended up in a 95% once the coding protocol was refined. The third author intervention limited to team discussion when necessary.

### **3.1. Sustainability actions: business area, connection, intensity and evolution**

*Business area.* Actions were classified according to different areas to provide a more detailed analysis of the types of interventions. For this purpose we adopted the framework developed by a UN-backed initiative for sustainable tour operators (World Tourism Organization & United Nations Environmental Programme, 2003) and identified six business areas. Some actions were classified in more than one operating area, as seen in Table 2.

- i) *Internal management:* integrating sustainability principles in the management of the organisation's human resources, and adopting green initiatives such as reducing stationery, waste, and water and energy consumption at their offices.

- ii) *Product development*: choosing destinations to travel to, and designing holiday packages, such that they minimise impacts through their different components.
- iii) *Supply chain*: integrating sustainability principles into their selection criteria for suppliers and into their service level agreements.
- iv) *Customer relations*: primarily, educating customers about unsustainable behaviours to avoid and engaging them to behave more sustainably.
- v) *Cooperation with destinations*: encompassing actions that influence decisions in favour of the sustainability of a destination, including providing technical and financial support.
- vi) *Integration of sustainability in the business*: encompassing the planning and organisational practices of a sustainability management system: definition and analysis of impacts, creation of a roadmap by defining a policy, setting objectives, assigning resources and responsibilities etc. (González-Benito & González-Benito, 2005).

*Connection.* Table 2 maps out the categorisation of actions as either connected or unconnected, in relation to the six business areas above.

- i) Actions were classified as connected when they involved changing elements of the core organisation, i.e., by redesigning business processes and products to integrate sustainability principles and tackle sustainability impacts at its origin (Bocken et al., 2014). Some actions were intrinsically *connected* because they encompassed the integration of sustainability principles in planning and organisational processes at a strategic level (Reyes-Rodríguez et al., 2016), while other actions, such as charitable donations, were assessed considering the ability of the actions to create strategic resources that would become part of the business model (González-Benito & González-Benito, 2005; Jenkins, 2009; MacGregor & Fontrodona, 2011). Sustainability actions aimed at products and processes were coded as connected when they addressed substantive impacts for core issues, rather than little changes on peripheral actions.

- ii) *Unconnected* actions are typically ad hoc practices, often low cost, that focus on changing low impact ancillary actions instead of transforming products and operations.

\*\*\* insert table 2 here\*\*\*

*Intensity.* We have found different approaches to assess the intensity of a company's sustainability activity. Previous research has reported SMEs' responses with self-administered questionnaires (e.g., Magrivos et al. 2021), for example, in relation to sustainability practices and the respondents' own perceptions of the resources allocated to them. These approaches have suffered from substantial limitations such as: i) the subjectivity of responses, and ii) the simplicity of registering sustainability practices through dichotomous variables. Elsewhere, environmental expenditure has been used as a binary proxy for sustainability intensity (Benito-Hernández et al., 2016), but this approach ignores the consumption of other resources. To overcome these limitations, we measured the intensity of each sustainability action according to two variables:

- i) The action's *magnitude*. This was understood as the resources allocated to the action and its potential impact (coded as low, medium or high, with weightings 1 to 3, respectively). We applied different criteria according to the nature of the action. For example, we classified charitable actions as low if the money was below £3,000, medium if it was between £3,000 and £6,000, and high in the rest of the cases. With actions relating to non-monetary resources, the two coders assessed the resource usage independently and then compared results, to ensure cross-coder reliability.
- ii) The organisation's *level of engagement* in the accomplishment of the completed action. The actions could be implemented by the organisation itself, by the organisation in collaboration with another party, such as a supplier or NGO, or, mainly, by a third-party (for example, when an organisation simply collects funds from its customers). Two researchers categorised all the actions independently, with complete cross-coder

reliability. The levels of engagement were weighted as 1, 0.5 or 0.33, respectively.

Table 3 contains some examples of actions with different levels of intensity and connection.

**\*\*\* insert table 3 here\*\*\***

The overall intensity value was the result of a weighted multiplication of each action's intensity (magnitude x engagement). We grouped the companies into three categories (low, medium, high), with the medium category defined as having a value between the average and the average plus one times the standard deviation, with the low and high categories either side accordingly. We believed that this richer categorisation of intensity compared to dichotomous self-reported variables added a level of rigour to our analysis. The aggregated mean score was 4.09 (SD 3.17). The final intensity variable was low in 29 cases ( $\leq 4.09$ ), medium in 10 cases ( $4.09 < x < 7.26$ ), and high in 7 cases ( $\geq 7.26$ ).

*Evolution.* In this study, we incorporated the limited literature that analyses how sustainability actions evolve over time (Gadenne et al., 2009; Papagiannakis et al., 2014) and introduced a dynamic element rarely seen in previous studies. We coded sustainability practices as a binary variable in relation to *evolution/no evolution*. Organisational sustainability practices evolve when, from one pledge to the next, they increase in intensity and/or progress from unconnected to connected actions. A non-evolution code was assigned to those companies that: i) only made one pledge and, thus, did not commit to additional practices during the three-year period, or ii) made more than one pledge but showed no evolution in intensity nor in connection. We found that four companies progressed in connection, while 42 did not; and 14 companies progressed in intensity, while 32 did not.

### **3.2. Sustainability context: motivations, assistance and organisational structure**

*Motivations.* Over the course of the project, the Project Officer was in regular contact with each tour operator's nominated representative. As part of this process, we candidly gathered knowledge about their motivations for undertaking the different sustainability actions. Following the literature (Bansal & Roth, 2000; González-Benito & González-Benito, 2005; Lannelongue et al., 2014), we distinguished motivations as ethical, operational, commercial and/or relational. Following the iterative process used by Bansal & Roth (2000), we first open coded all the motivations inferred from the pledges and our background knowledge of the tour operators. From these, we then systematically analysed the data to ensure cross-coder reliability. For each pledge, we chose to include no more than two main motivations, where relevant. The motivations were, therefore, specific to a given pledge and they could change over time within the same tour operator. In at least one of their pledges, 36 of the firms showed ethical motivations (78.3%), 17 showed operational (37%), 26 commercial (56.5%) and, finally, 11 relational (23.9%) motivations. Regarding the evolution of motivations, we did not find a pattern.

*Assistance.* Recording all the interactions between the Project Officer and the tour operators allowed us to conduct a systematic analysis of their attendance at training events, electronic correspondence and requests for assistance. We then grouped this evidence as a single variable reflecting the assistance required: i) in choosing sustainability actions, and, subsequently, ii) in writing a pledge to explain the actions. We coded this variable and assigned a value to each level of assistance (0 to non-assistance, 1 to low, 2 to medium and 3 to high). The mean value for assistance needed in choosing sustainability actions was 0.64 (SD 0.77, min=0, max=3), and the mean for writing a pledge was 1.45 (SD 0.59, min=1, max=3).

*Organisational structure.* Finally, our team surveyed the companies about their organisational practices developed during the implementation of the project. We coded two specific variables that were determinants of importance: i) the creation of a green team (35.7% of the operators), and ii) the formalisation of the position of sustainable officer/manager (17.9%). While all 120 tour operators nominally had a

contact person for sustainability matters, in many cases this rolled into the overall responsibilities of the owner or manager, and our intention here was to identify the formalisation of the role.

### **3.3. Data analysis**

To classify the companies according to their sustainability actions, we used the cluster k-means algorithm. In our analysis, we used the three variables intensity, connection, and evolution. We followed the procedure proposed by Makles (2012) to determine the optimal number of clusters. Once we had the resulting groups, we tested the existence of significant differences between them regarding motivations, assistance and organisational structure. To do that, we used the Fisher's exact test and the Kruskal-Wallis test. Both tests work satisfactorily with a limited number of observations.

## **4. RESULTS**

We determined that the optimal number of clusters for our sample was four, and we named these: Beginners, Opportunistic, Fast Learners and Veterans. Table 4 summarises the characteristics of these clusters. Table 5 summarises the motivations, results of Fisher's tests and other characteristics of their constituents, which we have drawn from to justify these labels.

**\*\*\* insert table 4 here\*\*\***

**\*\*\* insert table 5 here\*\*\***

The *Beginners* cluster was composed of 14 companies that undertook sustainability actions of low intensity and non-connected to their core business activity. There was no evidence of evolution during the study period since most of the Beginners (12) only produced one pledge over the 3 ½ years of the project. While the high level of ethical motivation in this group (80%) was comparable to the most advanced groups (Fast learners and Veterans), the most significant difference was the low incidence of

operational motivations (7%). A high percentage of the Beginner companies (36%) acted in response to relational reasons, compared to other clusters. Additionally, we found a significant difference in their commercial motivations compared to the Fast learners cluster. It was also remarkable that seven of these companies only showed a single motivation (mainly ethical) to undertake their actions. Almost 60% of the actions undertaken by these companies were classed as cooperation with destinations in the form of charitable donations; the remaining 40% of the actions related to non connected product development and customer relations, such as raising customer awareness for sustainability causes to get their support, either by suggesting some change in behaviour or by incentivising donations. The Beginners cluster was made of the smallest companies, and these were the companies that required the most assistance. Hardly any of the companies had a sustainability team and none had a sustainable tourism coordinator role.

The second cluster was labelled as *Opportunistic* and captured 17 companies. The low level of ethical motivations was the most remarkable difference between this cluster and the three other clusters. In the cases with only one type of motivation, the most usual reason to undertake a sustainability action was commercial. Over 40% of the companies reported operational and commercial reasons behind their actions, while relational motivations were scarce. The businesses in this cluster were more driven by operational motivations than the Beginners, and responded less to ethical motivations than the Fast learners and Veterans, and less to commercial motivations than the Fast learners. Most of their actions were of low intensity, but they differed from the Beginners cluster in their connection to the business purpose. Thirteen of the Opportunistic companies only presented one pledge, and just two of the remaining four showed some evolution. These companies carried out every type of activity (internal management, product development, supply chain, customer relations and cooperation with destinations) except integration of sustainability in the business. Although 50% of the actions were cooperation mainly through charitable donations, for this cluster, the actions were connected with the business. For example, there were firms raising funds to offset carbon emissions for long-haul flights to the destination

where the TO operates, or supporting local businesses that contributed to the cultural fabric of the destination, or providing training to qualify women as guide tours, or donating equipment to manage rubbish. The Opportunistic cluster also had a higher proportion of supply chain activities, demonstrating a clear integration with other business stakeholders. This was a diverse cluster in relation to company size.

Opportunists only started to participate in this intervention towards the end of the 3 ½ years of the project. Over a third of them had a sustainability team, but not a sustainability coordinator.

Most of the companies in the *Fast Learners* cluster had three or four kinds of motivation. All of them had ethical and commercial reasons to undertake their sustainable actions. Fast Learners had greater competitive motivations than the Beginners, more ethical motivations than the Opportunistic, and more commercial motivations than the Veterans. This cluster contained those companies with medium intensity level actions that were connected with the business. They also showed evolution during the 3 ½ years of the project, as their actions were increasingly connected and ambitious. The most frequent activity for Fast Learners was cooperation with destinations (38.6%), but Fast Learners differed in that they had a substantial number of product development and internal management related actions. Product development was the most characteristic feature of this group, compared to the other clusters. This cluster contained the most significant proportion of medium-sized companies. These companies were the most enthusiastic and wrote the largest number of sustainability pledges; they had the highest number of sustainable tourism coordinators and required the least assistance.

The last cluster was labelled *Veterans* and included those companies with primarily ethical motivations in all cases, combined with either operational or commercial motivations or both (in almost all cases). Veterans were more operationally motivated than the three other clusters, and less commercially motivated than Fast learners. Veterans were companies with high-intensity and high business connectedness in their sustainability actions. These companies had longer sustainability traditions. Veterans displayed less evolution than Fast Learners because they had a more considerable sustainability background. In this cluster, there was a high proportion of altruistic



cooperation with destinations, as seen in previous groups, but what distinguished the Veterans from the other clusters was that they had the greatest level of integration of sustainability in their businesses and showed a degree of maturity in their sustainability work and implementing actions with higher intensity. Most of these companies were small and yet they were much more likely to have formalised sustainability teams.

## 5. DISCUSSION

Many voluntary initiatives have been developed, either by companies themselves, by regulatory bodies or by industry associations, to encourage companies to embed sustainability principles in their business. This study complements previous research by analysing the changes made by SME tour operators in response to a voluntary sustainability programme launched by an industry association to which they belonged. The results demonstrate how SMEs operating in the same industry, and adopting the same voluntary programme, differ substantially in their approaches to sustainability, and, also, how their approaches can be explained by their differing motivations towards implementing sustainability practices. Our results illustrate how the SMEs' heterogeneous approaches to implementing sustainability practices can be patterned in relation to three aspects: i) the *connection* between implemented practices and components of the SME's business model, ii) the *intensity* of their approach measured by the resources designated to the new practice and their commitment level to delivering it, and iii) the *evolution* of their response, understood as the increasing significance of these practices either because of their intensity or their connection with the business. The three aspects can be explained by the organisations' motivations, as outlined next.

The least advanced sustainability approach comes from Beginner SMEs in response to ethical motivations and, significantly, not in response to either operational or commercial motivations. Providing health and sanitation kits in schools or rescuing stray dogs are typical examples of easy-to-implement practices, implemented by the Beginners, which are unconnected with the business and respond to the owners'

values rather than the need for organisational transformation (Coppa & Sriramesh, 2013). While these organisations do not ignore sustainability issues, they have not integrated sustainability into their organisational structure (Schaltegger et al., 2012), but instead, adopt discretionary actions (Russo & Tencati, 2009; Santos, 2011) that run in parallel to the core business (Jamali et al., 2009) with limited potential for scalability. Beginners lack an ability to recognise how sustainability could be incorporated in their core business and lack the skills needed to leverage opportunities from sustainable actions (Lepoutre & Heene, 2006). This is the cluster with the greatest proportion of relational motivations, characterised by not generating sustainability transformations (González-Benito & González-Benito, 2005), but instead aiming to secure these companies' license to operate in the market and amongst their peers (Font et al., 2016; Russo & Tencati, 2009). The ethical stance that these companies take as a starting point is limited (Peters et al., 2020; von Weltzien Høivik & Shankar, 2011) as they adopt low intensity actions to superficially meet expectations (Lannelongue et al., 2014) and to fulfil their industry association's expectations (Peters et al., 2020). Beginners have a low level of competitive motivation compared to the two most advanced clusters.

Opportunistic tour operators differ from the other clusters in being more driven by business case logic and the expectation of positive returns via operational efficiency. This explains why their actions are connected to the core business and why they incorporate some sustainability actions in their internal operations and in their supply chains, searching for risk and cost reduction as drivers for their business cases, while adopting a defensive approach (Schaltegger et al., 2012). All these are low intensity practices because the effort required is both low and commonly shared with third parties. For example, we find initiatives promoting clients to visit NGOs' projects, gifting bags for clients to bring back their rubbish, installing recycling bins in suppliers' apartments for guests to use, reducing plastics in the headquarters' offices, or providing training and equipment to local staff, to name a few. The literature reveals how companies that adopt internal changes recognise benefits in the form of an improved work climate and improved relations with external stakeholders, but these are subjective and not easily quantifiable (Murillo & Lozano, 2006). It is hard for these

Opportunists to maintain their commitment when the expected payback is not easily perceived and their sustainability efforts are not primarily the result of ethical motivations. The most significant difference between this cluster of companies and the two most advanced clusters is the low incidence of ethical motivations, which explains the nature and low intensity of their engagement (Cassells & Lewis, 2011) and the fact that few of them evolved in their commitment over the three years of this intervention.

The two most advanced clusters share the ethical motivation of Beginners, but differ by also having commercial and operational motivations. This combination of motivations leads to a high level of sustainability intensity and connection of their practices with the core business. Thus, the main difference lies in having understood that to scale up sustainability practices ethics alone are not sufficient, and strategic commercial and operational motivations are necessary. While these clusters do not redesign their business model, they work to improve it by adopting an accommodative strategy without questioning the revenue logic or the core business (Schaltegger et al., 2012).

Companies in the Fast Learner cluster differ from those in the three other clusters by having higher commercial motivations and revealing strategic intent without compromising on their ethical motivations. Fast learners innovate to generate value (Martinez-Conesa et al., 2017) creating corporate social opportunities that integrate environmental and social practices in their business processes by either innovating in products or serving unserved markets (Jenkins, 2009). This is the cluster with the lowest level of charitable actions and the highest level of internal management transformation and evidence of sustainability-oriented product redesign. We find examples of companies that redesign itineraries to improve social impact by adding accommodation choices and eating establishments that support the local community, and by advocating for local products.

The high ethical ground that differentiates the Fast Learners from the Opportunists is the key to explain their long-term commitment and evolution during this intervention.

While the Fast Learners entered the project cautiously, they soon evolved their practices by extending their actions to other destinations or adding new actions to substitute less sustainable products. For example, an operator that in Year One introduced the opportunity for clients to cover the cost of carbon offsetting their emissions themselves, by Year Three had absorbed the cost of carbon offsetting all of its clients' holidays and had taken steps to reduce the carbon footprint of its supply chain. Tour operators in the Fast Learner cluster confirm how the learning process increases self-efficacy beliefs (Williams & Schaefer, 2013) leading to setting higher goals (Papagiannakis et al., 2014; Reyes-Rodríguez et al., 2016).

Veterans showed that their ethical motivation is very high, along with their wish to improve the sustainability of their operational practices. Companies belonging to the Veteran cluster had already conducted many sustainability actions before this intervention commenced, which explains why they scored lower in evolution than Fast Learners, as their actions were already connected to the business and only had room to evolve in intensity. The redesign of products to improve social impact is a common practice in this cluster, either directly by adapting itineraries or by screening and integrating sustainability principles in supplier contracts. These actions reveal not only a high commitment, but also a more mature approach, to sustainability. They are confident in their ability to generate change (Williams & Schaefer, 2013) and in the long-term benefits of these investments. Similar to the Fast Learners, Veterans adopt sustainability opportunities either by innovation in their products or by serving previously unserved markets (Jenkins, 2009) and, similar to the Beginners, they adopt actions to improve the destinations they take tourists to, mostly through collaborations with NGOs but, in this case, also, with a strategic approach to long-term community benefits. The main difference between Veterans and Fast Learners is the connection and high intensity of the formers' actions, because of the magnitude of these actions and because of the companies' direct engagement, as their impact does not depend on convincing third parties to change their behaviour, but, instead, it is the Veterans themselves that invest in the changes they want to see. Despite their longer duration of experience of adopting high intensity sustainability practices connected with their businesses, what we did not see were significant changes in the purposes of

their businesses or value propositions, nor changes in the way they create, deliver and capture value from the provision of their services (Bocken et al., 2014). Further research should investigate other organisational and behavioural characteristics (beyond motivations) that make exemplar companies adopt a level of connection that redesigns the whole business model.

Despite the relatively small sample of tour operators that provided us with data for multiple years, our study allowed us to initially understand some of the circumstances that may affect how companies evolve in the short term, showing that companies dropping out of the project either had a nonstrategic intent, explained by a lack of skills to leverage opportunities from integrating sustainability in the core business (Lepoutre & Heene, 2006), or had a weak ethical stance that maybe resulted from them not being aware of their own impacts, not helped by their smallness (Cassells & Lewis, 2019). Thus, low expectations of short-term benefits combined with low ethical motivations, failed to keep them committed and focused on deep transformations that would take time to provide benefits; these companies were operating in a business where quick cost saving measures were not feasible. We also saw how those companies that selected sustainability actions based on their ethical values, combined with a search of strategic intent, generated positive outcomes and, over time, this generated positive reinforcement that led to subsequently higher goals that led to adopting higher intensity actions (Papagiannakis et al., 2014).

## **6. CONCLUSIONS**

Our research has contributed to knowledge by portraying sustainability actions of tour operator SMEs over a 3 ½ year period and by addressing their different and overlapping motivations and organisational variables. More than half of the sustainability actions undertaken by tour operators are delivered in cooperation with destinations, nearly a quarter of actions aim to change the behaviour of customers, and sixth of actions to transform products and processes. The tour operators are constrained in their ability to innovate by their relationships with suppliers and the business models they have developed, rather than by physically owned assets that

would become stranded through eco-innovations. Unlike in previous SME research in the manufacturing sector, activities are not driven by eco-saving opportunities. Instead, the sustainability practices show that there is a strong emotional attachment between these SME intermediaries and the tourist destinations that they take their clients to, as the bulk of their sustainability actions are driven to create tangible change to individuals and identifiable projects in those locations, rather than to global causes such as climate change or causes in the vicinity of where the tour operator and their customers live in the UK.

We make a methodological contribution by designing a measurement system that classifies sustainability actions according to six business areas and labels them as being connected, or not, with the purpose of the business. Most surveys do not tackle this difference, finding that companies score equally when adopting ancillary actions with low impact (unconnected actions) or when they redesign their products and processes in a way that transforms their core business logic (Schaltegger et al., 2012). Our results allow us to group SMEs according to the implementation of transformations in their core business, ranging from a group of SMEs whose main sustainable activity focuses on charitable donations to causes unconnected to the business and communicational actions to engage customers to these causes, to other SMEs whose community actions are aimed at transforming the socio-economic context in which they operate, improving the competitiveness of the tourist destination (Cucculelli & Goffi, 2016) and that undertake important changes to redesign their products and operations, and/or their relationships with suppliers to address sustainability impacts at their source (Bocken et al., 2014). The least advanced cluster, which adopted non-connected actions, included tour operators that only participated in this project for a short time, signalling that when sustainability actions run in parallel to the core business, they are more easily abandoned (Hahn & Scheermesser, 2006).

Furthermore, our results show that an analysis of multiple motivations in relation to specific sustainability practices allows us to explain differences in behaviour. Inconclusive research on the sustainability motivations of SMEs has led to contradictory recommendations about how to promote sustainability (Brammer et al.,

2012; Font et al., 2016; Graafland et al., 2006; Murillo & Lozano, 2006; Santos, 2011; Williams & Schaefer, 2013). The sustainability literature mostly classifies SMEs according to their dominant motivations, i.e., whether they are profitability- or stakeholder-oriented (Cassells & Lewis, 2019; Perrini, 2006); however, our results tell a story of integration of these two options instead of the prevalence of a strategic orientation over management values (Jansson et al., 2017). We find that a combination of motivations enhances sustainability proactivity, as previously reported by Paulraj, (2009). We find that ethical motivations are essential to adopt sustainability actions but are insufficient alone to integrate sustainability into the core business or to maintain commitment over time. While Opportunists show a strategic intent, their ethical motivation is significantly lower than that of Fast Learners and Veterans. It is important to acknowledge that strategic intent is not contrary to ethical commitment and we confirm that it is feasible to strategise sustainability while preserving the philanthropic concept of sustainability that many SMEs are attached to (Jamali et al., 2009) because strategic intent is not high at the expense of ethical motivations; on the contrary, they reinforce one another. While ethical motivations are necessary to kick start a sustainability commitment towards a sustainability strategy (Papagiannakis et al., 2014), eventually, it is externally driven sustainability that leads to a more systematic internal approach (von Weltzien Høivik & Shankar, 2011). It is those companies that show a high ethical motivation and high strategic intent, whether commercial or operational, that are leaders in implementing strategic sustainability actions with high intensity.

We acknowledge the research limitations implicitly in our recommendations for further research. Our methodology needs to be tested with a larger sample of SMEs and to make comparisons in other sectors or across sectors. Further longitudinal research could test the extension of this learning curve effect if an intervention like this continues, as well as whether the removal of a support from an intervention affects the type of sustainability practices subsequently undertaken.

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## TABLES

**Table 1. Participating companies**

Number of pledges	Size			Total
	Micro (1-9 employees)	Small (10-49 employees)	Medium (50-249 employees)	
1	13	10	3	26
2	3	7	3	13
3	1	3	3	7
<i>Total</i>	<i>17</i>	<i>20</i>	<i>9</i>	<i>46</i>

**Table 2. Actions by business area and by connection**

	Connected	Unconnected	Total
Internal management	4	5	9
Product development	12	12	24
Supply chain	7	0	7
Customer relations	17	18	35
Cooperation with destinations	46	35	81
Integration of sustainability in the business	3	0	3
<i>Total</i>	<i>89</i>	<i>70</i>	<i>151</i>

**Table 3. Examples of actions according to their intensity and connection**

Connection	Non-connected	Connected
Intensity		
Low	<ul style="list-style-type: none"> <li>To provide to 100 girls with a kit (£20 each), composing eco-friendly, reusable and washable sanitary pads as well as underwear and information on puberty and self-care</li> <li>To improve recycling facilities in the central office to reduce waste and encourage behavioural change</li> </ul>	<ul style="list-style-type: none"> <li>To install recycling bins in the houses</li> <li>To create a sustainable tourism webpage to inform and involve clients about the projects</li> </ul>
Medium	<ul style="list-style-type: none"> <li>To take 100 children and home staff on a day trip. The company will provide vehicles, fuel, staff, insurances and general logistics</li> <li>To provide two ping-pong tables to Uthando</li> </ul>	<ul style="list-style-type: none"> <li>To cover the cost to offset 0.5tonnes of carbon per person per trip in all our packages. Our customers will pay an inclusive offsetting fee as part of their holidays</li> <li>To extend our Guide Notes for Italy, to recommend more locally-run and independently-owned businesses that contribute to the long-term social and cultural fabric of the destination</li> </ul>
High	<ul style="list-style-type: none"> <li>To raise at least £5,000 to put towards school maintenance and the continuous requests for educational items</li> </ul>	<ul style="list-style-type: none"> <li>Redesigning itinerary to include a rural area of Japan (Chizu)</li> <li>To create a comprehensive Sustainability Policy covering all areas of</li> </ul>

• To raise £10,000 in donations to help over 20 Greek stray dogs find new homes

our business for each member of our team to actively engage with

**Table 4. Cluster characteristics**

	Beginners	Opportunistic	Fast learners	Veterans
Number of companies	14	17	8	7
Average number of pledges during 3 years	1.14	1.24	2.63	2.14
<i>Company size</i>				
Micro (1-9 employees)	57.1%	41.2%	12.5%	14.3%
Small (10-49 employees)	42.9%	35.3%	25.0%	85.7%
Medium (50-249 employees)	0%	23.5%	62.5%	0%
<i>Level of activity</i>				
Intensity	Low	Low	Medium	High
Connection	Unconnected	Connected	Connected	Connected
Evolution (% companies)	0%	11.8%	100%	57.1%



**Table 5. Characteristics, motivations and organisational consequences of sustainability actions, by cluster**

	Beginners	Opportunistic	Fast learners	Veterans	Fisher's test
<i>Business area</i>					
Internal management	7.1%	11.8%	50%	28.6%	0.070
Product development	50%	17.6%	75%	28.6%	0.036
Supplier collaboration	0%	17.6%	12.5%	42.9%	0.064
Customer relations	50%	35.3%	100%	85.7%	0.005
Cooperation with destinations	71.4%	58.8%	87.5%	85.7%	0.417
Integration of sustainability in the business	0%	0%	12.5%	28.6%	0.017
<i>Motivation</i>					
Ethical	78.6%	58.8%	100%	100%	0.049
Operational	7.1%	41.2%	50%	71.4%	0.015
Commercial	42.9%	47.1%	100%	57.1%	0.035
Relational	35.7%	17.6%	25%	14.3%	0.707
<i>Assistance</i>					
Assistance*	1.86	1.34	1.08	1.29	0.020
<i>Organisational structure</i>					
Creation of a sustainability team	9.1%	37.5%	37.5%	71.4%	0.055
Creation of a sustainability position	0%	13.3%	42.9%	28.6%	0.099

\* For this variable, we have calculated the Kruskal-Wallis test.

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