Journal of Hospitality and Tourism Management 67 (2026) 101436

Contents lists available at ScienceDirect

Journal of Hospitality and Tourism Management

journal homepage: www.elsevier.com/locate/jhtm

Mapping sustainable transitions in tourism

Claire Beach [a,*], Michael S.W. Lee [a], Sitong Michelle Chen [b], Richard Starr Jr. [a]

[a] The University of Auckland, 12 Grafton Road, Auckland Central, Auckland, 1010, New Zealand
[b] Auckland University of Technology, 55 Wellesley Street East, Auckland Central, Auckland 1010, New Zealand

ARTICLE INFO

Keywords:
Sustainable transitions
Transitions mapping
Tourism

ABSTRACT

Tourism firms face increasing pressure to reduce environmental and social impacts while remaining profitable. Although research on sustainable transitions in tourism has provided valuable case studies and industry overviews, firm-level implementation remains underexplored. This study uses a multiple case study design, combining semi-structured interviews and transitions mapping. Theoretically, this research contributes to the literature by developing a process-based model that shows how sustainable transitions unfold in tourism firms, through three iterative stages: consideration and implementation, to integration and alignment, and collaboration and advocacy. The model illustrates the non-linear and iterative nature of sustainable transitions, showing how firms progress, stall, and regress, clarifying how micro-level processes within firms shape broader industry change. In addition, this research offers practical insights for managers, industry bodies, and policymakers. For managers, establishing baseline measurements (e.g., energy and water usage) can help prioritise initiatives and reduce decision paralysis in the consideration stage. Future research should adopt a multi-level perspective incorporating additional stakeholders, such as policymakers and consumers, and extend the analysis across national contexts to capture the systemic complexity of implementing sustainable transitions and refine the transferability of the proposed model.

1. Introduction

Tourism is one of the world's largest industries, generating 10.4% of global gross domestic product (World Travel & Tourism Council, 2024). At the same time, it is a significant contributor to environmental challenges, responsible for 8% of global carbon emissions (Lenzen et al., 2018). These impacts place tourism firms under growing scrutiny, as businesses are increasingly recognised as major contributors to ecological degradation (Roxas et al., 2020) and the breaking of planetary boundaries (Hall, 2025). As a result, tourism firms face mounting pressure to become more sustainable (Jaganjac et al., 2024). In response, sustainability has emerged as the dominant framework guiding how the tourism industry understands and measures its responsibilities.

In tourism, sustainability requires firms to fully account for their "current and future economic, social, and environmental impacts, addressing the needs of visitors, the industry, the environment, and host communities" (World Tourism Organization, 2023). These principles align closely with the United Nations' Sustainable Development Goals (SDGs), which call on industries to transform business practices for long-term viability. In particular, SDG 12 (responsible consumption and production) emphasises the need for firms to reduce resource use through sustainable business practices, while SDG 17 (partnerships for the goals) emphasises the need for collaboration between firms, industry bodies, and governments to drive systemic change (United Nations Department of Economic and Social Affairs, 2025). Together, these goals position tourism firms as important actors in advancing global sustainability objectives, requiring the industry to not only mitigate its impacts but also positively contribute to sustainable development through innovation and collaboration.

Understanding how tourism firms shift towards sustainability, therefore, requires examining how firms adopt sustainable practices, reconfigure their operations, and collaborate to foster wider industry changes. One way of framing these processes is through the concept of sustainable transitions. In sustainable transitions research, "transitions" refers to how socio-economic, technological, and institutional change

This article is part of a special issue entitled: CAUTHE2025 published in Journal of Hospitality and Tourism Management.

* Corresponding author.
E-mail addresses: claire.beach@auckland.ac.nz (C. Beach), msw.lee@auckland.ac.nz (M.S.W. Lee), michelle.chen@aut.ac.nz (S.M. Chen), rg.starr@auckland.ac.nz (R. Starr).

https://doi.org/10.1016/j.jhtm.2026.101436
Received 18 March 2025; Received in revised form 3 October 2025; Accepted 14 March 2026
Available online 18 March 2026

occurs within sub-systems such as energy, mobility, or tourism, as firms and industries shift from one dynamic equilibrium to another (Geels, 2002; Hall, 2025; Loorbach et al., 2010). Transitions research focuses specifically on the pathways and mechanisms of change, including the barriers, enablers, and multi-actor processes that shape how shifts unfold (Geels et al., 2023). For tourism, sustainable transitions are essential for long-term viability, as the industry is uniquely dependent on environmental resources, it is highly vulnerable to ecological degradation and shifting consumer preferences for greener travel (Hall et al., 2015).

While research on sustainable transitions in tourism has grown, much of it remains fragmented. Existing studies often focus on regional tourism management and innovation (e.g., Kofler et al., 2018; Pforr et al., 2022) or in-depth single-firm cases (e.g., Jaganjac et al., 2024; Manniche et al., 2021). These studies provide valuable insights into regional transitions and innovation systems and an in-depth look at individual transitions, but fall short of offering a more generalisable perspective, leaving fundamental questions around 'how' sustainable transitions unfold unanswered (Geels et al., 2023). More research is needed to understand how firms initiate, implement, and embed sustainability initiatives.

This study addresses this by asking "How do sustainable transitions unfold in tourism firms?" To answer this question, this research employs a comparative, cross-case approach that combines semi-structured interviews with transition mapping. This approach enables the identification of common patterns and challenges (Gustafsson, 2017), while providing insight into the diverse trajectories of sustainable transitions in tourism firms, offering a more comprehensive understanding of the complexities firms face in navigating this process (Gössling & Peeters, 2015).

This research makes a novel contribution to the literature on sustainable transitions in tourism by integrating transitions mapping with semi-structured interviews to examine how sustainable transitions unfold within tourism firms. Theoretically, this research contributes to the literature by developing a process-based conceptual model of how sustainable transitions unfold in tourism firms, identifying three iterative stages: consideration and implementation, integration and alignment, and collaboration and advocacy, demonstrating that transitions are non-linear, with firms often progressing, stalling, and regressing. This study advances the field by shifting from exploratory to explanatory analysis, offering deeper insights into how these transitions occur within *and* across firms. Lastly, this paper offers practical insights for managers, policymakers, and industry bodies seeking to facilitate more effective sustainable transitions within tourism, for example, by showing how collaboration between (SDG 17) is necessary to successfully implement and scale many sustainability initiatives in tourism.

The remained of the paper is structured as follows. Section 2 reviews the existing literature on the implementation of sustainable transitions in tourism, highlighting gaps in current knowledge. Section 3 outlines the methodology. Section 4 presents the results and conceptual model, illustrating how tourism firms progress, stall, and regress in their sustainable transitions. Section 5 discusses the findings and their implications, followed by the conclusion in Section 6.

2. Literature review

Sustainability and sustainable transitions have become an important issue for tourism firms worldwide, driven by growing environmental concerns and rising demands from consumers, governments, and stakeholders (Bramwell & Lane, 2011; Gössling & Hall, 2006). Firms are increasingly seen as major contributors to ecological degradation and face growing social pressure to redesign "products and services to make them more environmentally friendly" (Roxas et al., 2020, p. 388). Global frameworks like the SDGs and their adoption and promotion by destinations amplify these pressures (Montañés-Del Río et al., 2025; Weber et al., 2025), encouraging tourism firms to adopt sustainable practices.

Sustainable transitions research offers a useful lens to examine the adoption of sustainable practices. Sustainable transitions refer to multi-phase processes of socio-economic, technological, and institutional change that shift firms towards more sustainable configurations (Geels, 2002). Transitions unfold over time, gradually aligning firms' internal strategies with external pressures such as regulatory changes, market trends, and technological innovations (Geels, 2002), while deconstructing organisational change to show how firms progress from initial sustainability efforts toward embedding sustainable practices into their structures (Bramwell et al., 2017).

A substantial body of literature examines sustainable transitions in tourism, with much of this research focusing on barriers to implementation or treating transitions as isolated events rather than ongoing processes. For example, Dinica et al. (2019) provide a thorough overview of the literature on transitioning to socially responsible business practices, highlighting the need to move from exploratory to explanatory approaches that explain "how and why implementation *processes* unfold" (original emphasis retained) (p. 12).

Existing research also emphasises regional or destination-level innovation rather than firm-level transitions. At the regional level, tourism research has primarily examined innovation within broader destination development by tracing historic transformation and path dependence (Pforr et al., 2022) and how the tourism industry innovates through regional innovation systems (Kofler et al., 2018). Meanwhile, firm-level studies often focus on single cases, such as Manniche et al.'s (2021) analysis of a Danish hotel's 'radical' sustainable transition to circularity and Jaganjac et al.'s (2024) exploration of how organisational culture and structure impact the implementation of sustainable transitions of a firm in the food and beverage industry. More recently, studies have begun bridging the gap between destination- and firm-level transitions. For example, Weber et al. (2025) analysed how destination management organisations (DMOs) can mobilise sustainable transitions in firms, identifying common motivations and barriers impacting the adoption of sustainable development practices.

These studies provide valuable insights into regional transitions and innovation systems and an in-depth look at individual transitions, but fail to provide a more generalisable understanding of the micro-level processes within tourism firms that contribute to broader industry transformations. Understanding such processes is essential, as firms are often responsible for translating global frameworks like the SDGs into practice (Manninen & Huiskonen, 2022). However, the SDGs have also faced criticism for advancing growth-oriented managerial logics (Hall, 2019), raising questions about whether firms' engagement reflects superficial compliance or drives deeper organisational change, underscoring the need to examine how sustainable transitions unfold within and across firms. Accordingly, this study employs a multiple-case study design, which is outlined in the next section.

3. Methods

This study employed a qualitative multiple-case study research design (Gustafsson, 2017) to help understand similarities and differences in how sustainable transitions unfold across tourism firms. This approach allows for the analysis of sustainable transition within a single tourism firm as well as across various contexts (Yin, 2009). Multiple-case study designs are valuable when aiming to identify patterns across diverse organisations, while allowing for cross-case comparisons through which patterns can emerge (Eisenhardt, 1989). This approach strengthens the analytical generalisability (Siggelkow, 2007) and provides more substantial empirical grounding for process-based research questions (Gustafsson, 2017).

3.1. Firm selection

Two key inclusion criteria were used to further validate the firm

selection. First, because sustainable transitions are a long-term process that requires a historical context to analyse effectively, all firms must have operated for at least five years. Second, firms had to have a dedicated webpage outlining their sustainability initiatives. This ensured that selected firms had a baseline for comparison, as well as evidence of sustainability initiatives over time. A total of thirteen firms were included in this research, consisting of seven tour operators and six accommodation providers (Table 1).

The sample size was determined by theoretical saturation (Adams, 2015), when no new themes emerged in later cases (Ahmed, 2025; Guest et al., 2006). Consistent with the principle of information power, the firms and participants were closely aligned with the research focus, meaning fewer cases were needed to generate rich insights (Malterud et al., 2016). Lastly, informed consent was obtained from all participants, including the firms and individuals in this study.

3.2. Methods

Each case in this study consisted of a semi-structured interview with a manager and a transitions mapping exercise. Semi-structured interviews were chosen because sustainable transitions are a complex, context-dependent process that requires comparability across firms and the flexibility to capture unexpected insights. Semi-structured interviews allowed for the in-depth exploration of participants' experiences (Harrell & Bradley, 2009) while allowing them to elaborate on emergent topics (Adams, 2015). Participants (Table 2) were purposefully selected based on their involvement in sustainability decision-making, ensuring they could provide rich and relevant insights into their organisations' sustainable transition.

The transitions mapping exercise was integrated into the interview process as a visual, temporal tool to capture the evolution of firms' sustainability efforts. Transition mapping charts key events, actors, and interventions, which trace how transitions unfold over time (Geels & Schot, 2007). Combining transitions mapping with semi-structured interviews helped generate processual data not easily accessible through thematic analysis or grounded theory alone, making this approach well-suited to capturing the dynamic interplay between internal strategies and external pressures that affect tourism firms' sustainable transitions.

3.3. Coding and triangulation

Coding and triangulation were conducted in three stages. First, firm websites were reviewed and pre-coded for references to sustainability initiatives, creating an initial inventory of sustainability practices. This pre-coding served two purposes: it informed interview questions and transitions mapping prompts, and it provided a baseline for comparisons across interviews, transitions maps, and observations.

Second, where possible, interviews were complemented by site visits, enabling the verification of claims made in interviews and on websites. These observations were not treated as a separate dataset, but were used as an additional check (e.g., noting the presence of composting systems, or verifying claims of no public-facing rubbish bins). Observations help address gaps in interviews by providing contextual insights (Dixson et al., 2005) and access to otherwise "silent knowledge" (Ciesielska et al., 2018, p. 44). Eleven of the thirteen interviews were conducted on-site, enabling triangulation with observations in most cases. One interview was conducted online due to inclement weather, and one was conducted off-site due to safety regulations at the firm's operating site.

Third, interview narratives were compared with the visual transition maps produced by participants to assess whether the sustainability initiatives, actors, events, and experiences mentioned by participants were also captured visually. Together, these strategies ensured that sustainability practices were checked across multiple data sources. This multi-layered triangulation increases the validity and reliability of the research design (Fusch & Ness, 2015).

Table 2
Case overview.

Category	Sub-type	Organisations	Participants	Participant Titles
Tour Operators	Adventure Tourism	3	1	CEO
			1	CEO
			1	Company Director
	Mountain Sports	2	1	Sustainability Lead
			1	Manager
	Wildlife Spotting	2	1	Business Manager
			1	Sustainability Lead
Accommodation Providers	Holiday Park	3	2	Owner Manager
			1	Manager
			1	Manager
	Lodge	3	2	Owner Manager
			1	Manager
			1	Manager
Total		13	15	

4. Results

Data was collected following the 'stereotypical' New Zealand trip, starting in Auckland and ending in Queenstown. This approach allowed for coverage of New Zealand's tourism hubs while capturing regional variations. While five years was considered the minimum operating period for inclusion, most firms were significantly older. The median operating age was 29 years, and only two firms were less than 10 years old. This dataset provides deep insights into the processual nature of

Table 1
Company profiles.

	Case ID	Years of Operation	Employees	Customer Mix	Location	Landscape
Tour Operators	F1	11-20	41-50	International	Rural	Coastal
	F2	1-10	1-5	Domestic	Urban	Coastal
	F3	11-20	31-40	International	Urban	Mountain
	F4	41-50	51+	International	Rural	Mountain
	F5	51-60	41-50	Domestic	Rural	Mountain
	F6	21-30	11-20	International	Semi-Rural	Coastal
	F7	21-30	6-10	Split	Urban	Coastal
Accommodation Providers	F8	31-40	21-30	Split	Urban	Lakeside
	F9	41-50	11-20	Domestic	Rural	Coastal
	F10	21-30	6-10	Split	Semi-Rural	Coastal
	F11	21-30	1-5	Domestic	Rural	Riverside
	F12	1-10	1-5	International	Rural	Mountain
	F13	21-30	11-20	International	Rural	Mountain

sustainable transitions in tourism firms, many of which spanned multiple decades.

One company opted out of the transitions mapping exercise, leading to twelve complete cases. The data comprised 21.5 h of audio recordings, equalling 523 pages of single-spaced transcripts. Interview transcripts were iteratively coded in NVivo software, following Fryer's (2022) extension of Wiltshire and Ronkainen's (2021) critical realist approach to thematic analysis. The critical realist approach acknowledges that not all facets of sustainable transitions may be empirically observed, but can be inferred from the firms' experiences (Wiltshire & Ronkainen, 2021). Fryer's approach shifts the focus from the three domains of reality (empirical, actual, and real) to the concepts of experiences, events, and causal mechanisms (Table 3).

The coding distinguished between internal events (e.g., structural change, staff turnover) and external events (e.g., shifts in the firms' operating environment), including key decisions, such as the (non) adoption or discontinuation of sustainability initiatives. Experiences captured individuals' perceptions and feelings about these events, such as the difficulty/ease of decision-making (Fryer, 2022). Causal mechanisms refer to the processes linking events and experiences to outcomes, explaining how sustainable transitions unfold within firms.

For instance, one tour operator explained that they applied for an independent sustainability certification to enhance consumer trust. The sustainability lead, Francis, described the preparation for the audit as burdensome and was shocked by the results: "I just remember thinking we were way higher with our score, and my stomach just dropped. I was like, oh my goodness, I've completely missed [the mark]." Dismayed by the outcome, the firm used the audit feedback to identify and address weak spots in sustainability, including updating its bylaws to incorporate sustainability commitments formally.

Variations between firms along these themes were then evaluated, identifying three stages of the sustainable transition process: consideration and implementation, integration and alignment, collaboration and advocacy. Each stage represents a continuum, with firms shifting along and between stages (Fig. 1).

Despite representing a general progression from left to right, these stages do not necessarily occur sequentially. Internal events and external shocks can reorient a firm's trajectory, leading to progress or regression. Progress reflects a positive advancement towards deeper sustainability, while regression, where firms retreat from previous commitments. Firms may also stall or become stuck in the different stages when barriers, such as limited resources, prevent further progress. Furthermore, when firms manage multiple sustainability initiatives, they may occupy different stages simultaneously.

To clarify how the Sustainable Transition Cycle presented in this paper advances prior work, Table 4 contrasts it with earlier sustainable transition frameworks. While existing models provide important insights into systemic change, governance processes, or sustainability initiatives, the limitations in Table 4 highlight why the existing models do not answer the research question in this paper. In particular, prior frameworks do not give sufficient attention to the processes through which sustainable transitions unfold within firms, and how they progress, stall, or regress over time. The Sustainable Transition Cycle extends this literature by conceptualising micro-level processes of how sustainable transitions unfold within firms and by connecting these firm-level processes to broader industry shifts.

Building on these distinctions, Fig. 2 illustrates this complexity by depicting the cyclical nature of implementing multiple sustainability initiatives. Rather than representing a single firm, the figure indicates how firms generally progress through the cycle, navigating its various stages. It captures the general progressions (and regressions) observed across multiple firms, highlighting how sustainability efforts evolve rather than following a linear trajectory.

Digitalisation (dashed line) was one of the most adopted sustainability initiatives and often served as an 'easy win'. Firms reduced costs by eliminating printed records and receipts by implementing online booking, check-in, and ticketing processes. In several cases, these shifts were described as low-barrier changes that required minimal staff retraining and quickly generated efficiency gains.

Several firms progressed to integration by embedding digitalisation initiatives throughout their business model by purchasing tablets for department heads, streamlining data input and reporting. Many firms stalled in this stage, unable to advance planned actions, due to the lack of resources and technical knowledge in understanding what needs to be reported and why. Only two firms reached alignment, where all employees contributed to a centralised system for sustainability reporting, demonstrating the greater knowledge and coordination required to sustain more complex forms of digitalisation.

Similarly, plastic reduction initiatives (dotted line) were present in all firms, typically beginning with consumer-facing changes. Accommodation providers often began plastic reduction initiatives by replacing individually wrapped complementary items like soaps and shampoo with refillable containers. Over time, some firms progressed to integration and alignment, with tour operators reporting that significant plastic waste arose from receiving new equipment. Although the firms were not necessarily the 'source' of the plastic, they became responsible for disposing of it.

Three firms identified their lack of effective collaboration as a sticking point, noting that their plastic waste initiatives often stalled in integration and alignment because they had limited leverage over suppliers. Only one firm managed to effect this change by collaborating with several other companies to jointly pressure shared suppliers to reduce plastic use in their supply chains. Without effective collaboration, firms were limited to internal changes and unable to advocate for the broader systemic shifts needed to achieve their sustainability goals.

Lastly, certifications (dash-dot-dash line) can shift firms forward or backward within the cycle. The results of sustainability certifications are not guaranteed—some firms achieve accreditation, validating their efforts and cementing their status as sustainability leaders, often pushing them towards collaboration. Other firms remain in integration and alignment, focusing on minor adjustments to meet certification standards. However, rejection can send firms back to consideration and

Table 3
Coding categories.

Code	Definition	Examples
Events	Observable changes, decisions, or occurrences affecting the firm	
Internal		Change in ownership, staffing changes, adopting new technology, or changes in standard operating procedures
External		Regulatory changes, market trends, natural disasters
Experiences	Perceptions and feelings about events	Frustration with implementation, pride in achieving sustainability milestones, confusion over conflicting priorities, disappointment from setbacks
Causal mechanisms	Processes linking events and experiences to outcomes, explaining how and why changes unfold	Path dependence, legitimisation through external validation, employee advocacy, institutional pressure

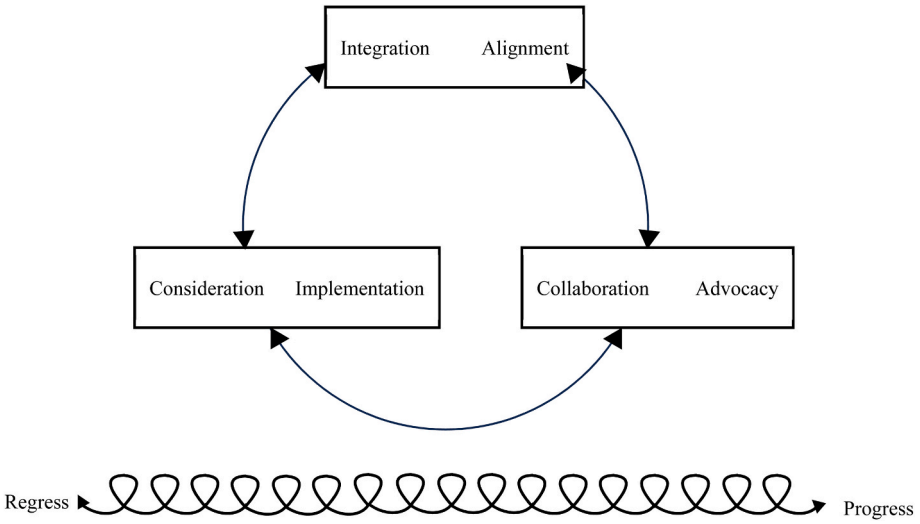

Fig. 1. CaptionTitled 'The sustainable transition cycle', Fig. 1 illustrates the cyclical process through which sustainable transitions unfold.

Table 4
Comparison of sustainable transition frameworks.

Reference	Approach/ Framework	Focus	Level	Position	Contribution	Limitation
Geels (2002)	Multi-Level Perspective	Systemic socio-technical changes across landscapes, regimes, and niches	Macro – Meso – Micro	Foundational framework in socio-technical transitions research	Provides a strong systemic view of long-term transitions and analysis of socio-technical change dynamics	Captures systemic dynamics, but not suited for analysing micro-level processes in firms
Loorbach et al. (2010)	Transitions Management	Governance and institutional steering in sustainability transitions	Macro – Meso	Dominant lens in sustainable transitions research	Enables the analysis of co-evolutionary processes across strategic, tactical, and operational levels	Highlights governance processes, but offers less details on micro-level implementation of transitions within firms
Kofler et al. (2018)	Regional Innovation Systems	Collaboration in tourism innovation networks	Meso	Destination level framework in sustainable transitions research in tourism	Identifies degrees of collaboration between actors in innovation networks and highlights the role of organisations in diffusing sustainable practices	Highlights collaboration at the regional/destination level, but gives limited attention to internal firm processes
Geels et al. (2023)	Multi-Level Perspective on Transitions in Consumption-Production Systems	Sustainable transitions in consumption-production systems	Macro – Meso – Micro	Integrative framework linking socio-technical and socio-environmental research in sustainable transitions	Refines conceptualisations of sustainable transitions (toward what, of what, and at what scales) and highlights processes of systemic reconfiguration	Captures systemic and multi-level dynamics of transitions but is less suited for analysing micro-level firm processes
Jaganjac et al. (2024)	Implementing sustainability initiatives within organisations	Organisational cultural in sustainable transitions	Micro	Framework on embedding sustainability initiatives in organisations	Offers insights into barriers and accelerators for embedding sustainability initiatives in organisations through culture, leadership and structures	Provides rich micro-level insights into embedding sustainability initiatives, but does not explore sustainable transitions as a process, or their non-linear nature
Beach et al. (2026)	Sustainable Transitions Cycle	Sustainable transition process in firms	Micro – Meso	Framework on how sustainable transitions unfold in tourism firms	Explains how sustainable transitions unfold within tourism firms, linking micro-level processes to broader industry shifts; highlights the complexity of managing multiple sustainability initiatives simultaneously	Identifies micro-processes in firms, but does not capture potential interaction effects or connect to macro-level dynamics

implementation, requiring them to reassess and refine their sustainability strategies before reapplying, highlighting the iterative nature of this process.

While all firms were members of voluntary sustainability networks, four firms in this sample pursued independent external sustainability certifications (e.g., B Corp, Ekos), which required extensive audits. At the end of the process, these firms were given reports with recommendations for adopting new sustainability initiatives. This typically forced the firms to shift back to consideration, beginning a new cycle and implementing their next sustainability initiative.

5. Discussion

This study responds to calls for more explanatory approaches to sustainable transitions in tourism (Dinica et al., 2019), deepening the understanding of how sustainable transitions unfold in tourism firms. While previous research has focused on regional innovation systems (Kofler et al., 2018) and regional transformations and path dependence in tourism (Pforr et al., 2022), or isolated firm-level case studies (Jaganjac et al., 2024; Manniche et al., 2021), this study develops a process-based model that illustrates how sustainable transitions unfold in iterative, non-linear cycles, offering a more generalisable perspective that links firm-level transitions to broader industry shifts.

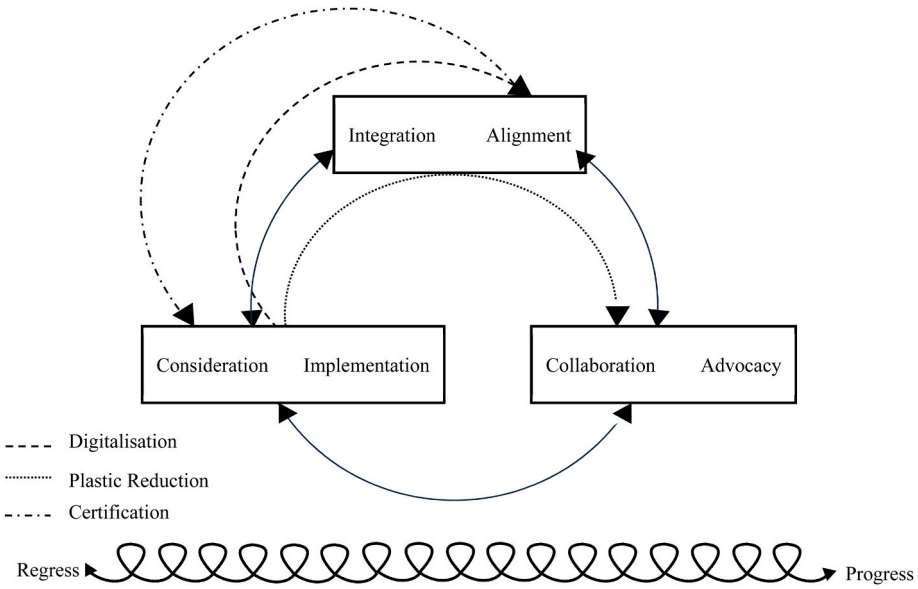

Fig. 2 Caption. Titled 'The development of sustainability initiatives within firms', Fig. 2 illustrates the progression of three distinct sustainability initiatives through the sustainable transition cycle. Dashed lines represent digitalisation; dotted lines indicate a plastic reduction; dash-dot-dash lines signify certifications.

In doing so, this research illustrates how tourism firms progress from consideration and implementation to integration and alignment, and collaboration and advocacy. As a result, this study provides insight into how micro-level processes within firms, such as eliminating single-use items and embedding sustainability into job descriptions, connect to changing industry norms. Thus, this provides more generalisable insights into how sustainable transitions unfold within and across tourism firms.

5.1. Consideration and implementation

In the consideration phase, firms recognise the importance of sustainability but face uncertainty about where to begin. Lack of knowledge, resources, and clear guidance often stalls firms' progress from consideration to implementation, echoing findings of recent studies on barriers to sustainable transitions (Jaganjac et al., 2024; Kiefer et al., 2019). Firms commonly expressed concerns and frustrations regarding the lack of clarity of 'what' sustainability in tourism is. This is noteworthy, as all firms within the sample participated in at least two industry-based sustainability programmes, suggesting that this lack of a coherent, shared understanding of sustainability in tourism stalls progress in the early stages of transitions.

Jessie, a long-time holiday park owner, expressed frustration about the lack of direction provided by these programmes and the vagueness around sustainability goals. With their local government sponsoring a carbon-zero sustainable tourism initiative, firms often stalled in the consideration and implementation stage, struggling to interpret and achieve these expectations in practice:

> Does that mean the electricity? Does it mean the transport? Does it mean what you use? What sort of cleaners? And nobody can really tell me. The government, the local government here, is backing it. They want the whole area to be carbon-zero by 2030. Well, tell us what the hell it means. (Jessie, Holiday Park Owner)

This presents an opportunity for DMOs and industry bodies to create clear guidelines for implementing common sustainability initiatives. Prior research has shown that such organisations can play a pivotal role in mobilising the adoption of sustainable practices in firms by providing direction, resources, and legitimacy (Weber et al., 2025). Such initiatives would reduce uncertainty for operators, accelerate firms' sustainable transitions from consideration to implementation, and support more effective contributions to responsible production and consumption (SDG 12).

In reflecting on their sustainable transitions, five firms regretted not implementing sustainability initiatives sooner. These firms wanted to 'get started' but often 'got stuck' in cycles of consideration without progressing to implementation, a clear case of stalling due to uncertainty and risk aversion. Firms in this position emphasised the usefulness of establishing baseline measurements of factors like energy, water, and waste to pinpoint starting places, build business cases for sustainability, and reduce decision paralysis.

Yet even when firms overcame this initial hesitation, few began with a clear or formalised strategy. Instead, sustainability initiatives often emerged 'organically' through chance encounters and informal conversations. This highlights the interplay between purposeful interventions and evolutionary dynamics (Kiefer et al., 2019; Pforr et al., 2022), such as path dependency, in shaping sustainable transitions at the firm level.

One example comes from Francis, the Sustainability Lead at a tour operator, who described how a loose vision of "buying a block of land" gradually evolved into predator-free and native planting initiatives. She explained that the firm is regularly approached for sponsorship initiatives and selectively supports projects that align with its vision. Francis emphasised that many of these opportunities arose serendipitously, reinforcing how firms blend strategic direction with opportunistic decision-making as they navigate their sustainable transitions.

Additionally, differences in starting points shaped the trajectories of firms' sustainable transitions. Firms beginning with consumer-facing initiatives typically experienced slower progress than those that prioritised supply-side initiatives. Recycling, for example, was often seen as 'low-hanging fruit' requiring minimal effort, yet nearly half the firms reported that it remained one of their biggest ongoing challenges. Keeping up with local recycling standards, managing seasonal fluctuations in waste volumes, and monitoring consumer sorting made recycling more complex and resource-intensive than expected, requiring continuous adjustments.

In contrast, firms that pursued supply-side initiatives in early cycles of consideration and implementation, like switching to refillable soap dispensers or reducing single-use plastics, reported faster progression. These internally controlled initiatives required little to no behavioural changes from consumers, while providing efficiency gains, and early momentum from consideration and implementation to integration and

alignment. These patterns reflect elements of path dependency (Kiefer et al., 2019; Pforr et al., 2022), as early choices shaped the trajectory of firms' sustainable transitions and influenced their progress and momentum through subsequent cycles with additional initiatives.

Overall, this stage illustrates how micro-level decisions about where and how to begin are crucial in shaping the trajectory of firms' sustainable transitions. These findings extend previous research that emphasised barriers to sustainability adoption (e.g., Dinica et al., 2019; Gössling & Peeters, 2015) by showing how firms not only initiate but also progress, stall, and regress depending on the clarity of guidance, availability of resources, and choice of entry point. In this way, consideration and implementation lay the foundation for later stages of integration and alignment, and ultimately collaboration and advocacy.

5.2. Integration and alignment

In this phase, sustainability initiatives slowly spread throughout the firm and are eventually incorporated into standard operating procedures and employee roles. For example, reducing single-use soaps in guest rooms led firms to rethink how housekeeping supplies like cleaning liquids are ordered, often spurring changes in other departments such as groundskeeping.

Five firms, including tour operators and accommodation providers, explicitly changed their procedures, embedding sustainable practices within the firm. Sam, a holiday park manager, described how the firm's increasing focus on sustainability has reshaped job descriptions and hiring criteria, requiring applicants to be intrinsically committed to tasks such as hand-weeding in place of chemical pesticides: "If it's [sustainability] not your passion, then there's no point. It's just going to make you miserable." This supports Jaganjac et al.'s (2024) observation that embedding sustainability initiatives requires developing a green organisational culture that fosters buy-in, coupled with decision-making processes that prioritise long-term outcomes. Developing an organisational culture around sustainability functions as a maintenance mechanism, ensuring sustainability initiatives persist through staff turnover and shifting organisational priorities, while reinforcing sustainable business practices as 'normal' operating procedures across departments.

In the integration phase, firms experienced a sense of achievement as they realised their initial sustainability goals, which encouraged the adoption of additional initiatives, and, in many cases, applications for independent sustainability certifications, such as a B-Corp status. These certification processes were onerous, resource-intensive, and unexpectedly humbling. Several firms that initiated audits with confidence discovered that they barely met the certifiers' minimum thresholds. The results exposed previously 'hidden' gaps, highlighting the need for further alignment between firms' sustainable values and practices.

Certification outcomes often marked a critical juncture. For some firms, they spurred progress by validating their efforts, encouraging collaboration in scaling initiatives, and providing the legitimacy to advocate for similar practices among competitors. For other firms, the resource demands required to progress further led to stalling or regression, as firms reconsidered and reconfigured their sustainability initiatives in search of more feasible pathways. These divergent outcomes reflect the difficulty of moving from integration to alignment, where firms must take a fine-grained approach to analysing the embeddedness of sustainability initiatives within their business models.

Firms with stronger alignment knew where their materials, like staff uniforms, were sourced and actively worked towards developing remanufacturing schemes to extend their use. Such practices contribute directly to responsible consumption and production (SDG 12) but also reveal the need for cross-supply chain collaboration (SDG 17). This was reflected in interviews, as managers increasingly articulated how sustainability initiatives connected across departments and to external partners, indicating the increasing embeddedness of sustainability within firms' internal structures and external partnerships.

Tourism firms working on alignment also described a fundamental shift from implementing sustainability initiatives that reduced harm to practices aimed at preventing environmental and social harm altogether. Early sustainability initiatives focused on swapping out products or services for more sustainable alternatives, enabling firms to 'do better' without fundamentally altering their core offerings. For example, while most firms adopted compostable to-go coffee cups, two firms stopped offering to-go cups altogether, requiring customers to use a ceramic cup provided by the firm or bring their own reusable cup.

Managers described this change as a natural progression, driven by employees' declining tolerance for inconsistencies between the firm's sustainability values and business practices. Although firms acknowledged that the shift likely cost some sales, they saw it as an opportunity to signal a strong commitment to sustainability by prioritising sustainability over profits. This illustrates how creating a shared vision and culture around sustainability initiatives can foster organisational commitment and facilitate progress in sustainable transitions (Jaganjac et al., 2024).

Furthermore, this example illustrates how, in shifts from integration to alignment, firms viewed the time and costs associated with implementation as less significant. Instead, this phase was marked by struggles to access the knowledge necessary to fine-tune the implementation, manage unintended consequences, and scale up initiatives. Composting provided a clear example. Five firms experimented with on-site systems, but two firms struggled with managing fluctuating volumes due to seasonality, and two firms faced unintended consequences: the composting is "okay if it's managed very, very closely. But that soon becomes [other problems]. You've got rats, you've got [the] smell." – Sam, Holiday Park Manager.

Sam emphasised that these united consequences created significant challenges for maintaining health and safety standards as well as overall customer satisfaction. Such examples illustrate how sustainability initiatives stall when firms lack the technical expertise, infrastructure, or resources to manage them effectively. In several instances, firms regressed, discontinuing their compositing initiatives when negative outcomes, like pests and customer complaints, outweighed the perceived benefits.

However, for two firms, this regression was temporary; although they shifted backwards from integration and alignment to consideration and implementation, they reactivated their efforts by partnering with off-site composters, demonstrating how collaboration can reactivate sustainability initiatives. These divergent outcomes highlight how firms' sustainable transitions are contingent upon their capabilities and the wider system in which they operate. Recognising the limits of internal resources and expertise often propelled firms towards collaboration, reflecting the interdependence of internal firm-level activities and the role of partnerships (SDG 17) in achieving responsible production and consumption (SDG 12).

5.3. Collaboration and advocacy

In the collaboration phase, firms often find additional value in their networks and industry association memberships, which had sometimes been viewed only as marketing assets in earlier stages. Firms increasingly leveraged these networks to access knowledge and resources from external organisations and individuals, such as industry bodies, who were consistently identified as accelerators of tourism firms' sustainable transitions. This finding echoes prior research by Weber et al. (2025), highlighting the role of DMOs and industry bodies in mobilising and coordinating the adoption of sustainability initiatives across firms.

These organisations' events and communications provided important points of knowledge dissemination. Tourism firms found in-person networking events valuable for learning best practices when implementing sustainability initiatives and fostering collaboration to tackle shared pain points among operators. Collaboration between competitors and the broader tourism network emerged as a mechanism for advancing responsible consumption and production (SDG 12) and

reflected the importance of partnerships in sustainable development (SDG 17). By connecting internal firm-level efforts to external networks, firms accelerated their sustainable transitions.

This collaboration is particularly valuable at the regional level, as it can help firms access new knowledge and resources and gain the necessary scale to engage in collective bargaining needed to implement more complex sustainability initiatives. In one case, a focal firm collaborated with direct competitors to pressure shared suppliers to provide compostable packaging, demonstrating how collaboration between firms can shift market expectations and industry norms. The insights from this stage highlight how sustainable transitions within individual firms contribute to developing regional innovation systems (Kofler et al., 2018). In collaboration, firms engaged in shared learning and resource exchange, and previously informal networks solidify into structured partnerships, accelerating the transition toward sustainable tourism.

This stage emphasises that sustainability cannot be achieved in isolation; a systemic approach that connects firm-to regional-level transitions is necessary to tackle industry-wide challenges. As such, industry bodies can serve as a neutral territory for firms, helping them shift from competitive to collaborative mindsets and supporting progress from alignment into collaboration. These connections, when successful, not only facilitated collective action but also laid the groundwork for future advocacy efforts.

In advocacy, firms promote the adoption of sustainability initiatives among other industry operators. Four firms actively engaged in advocacy were doing so in response to 'roadblocks' such as underdeveloped infrastructure, space limitations, and challenges in scaling up their sustainability initiatives. These firms work to build effective partnerships with government bodies, industry associations, and local communities to gain access to additional resources, and 'change the rules of the game', consistent with arguments that overcoming structural barriers requires collective action (Kofler et al., 2018). Once firms have completed advocacy for a particular sustainability initiative, they return to consideration to select their next sustainability initiative.

For example, three firms recognised that integrating and aligning sustainability initiatives in their firm often comes at an economic cost not recouped via premiums or differentiation. This created an issue with free riding from other tourism firms that do not invest, particularly in sustainability initiatives that benefit the common good, like species conservation. These companies describe feeling disadvantaged:

> I think what's equally important is that you *do something* [original emphasis]. And we challenge our competitors who do similar business to do something similar. They don't have to do it as big. They can do it bigger. It doesn't matter. They just [need to] do something. (Tim, Tour Operator CEO)

Several firms even advocate for regulatory change, such as mandatory conservation fees from all regional operators. Promoting these initiatives was often articulated as being 'for the good of the industry' and the region's long-term viability. Thus, firms' narratives evolved from internal implementation to collective advocacy, reframing sustainability as a shared responsibility and seeking to institutionalise higher sustainability standards through policy and regulation.

5.4. Implications

In the consideration phase, firms benefit from establishing baseline energy and water usage and waste production measurements. These measurements provide a tangible starting point for firms, helping managers prioritise where to act first. This reduces the decision paralysis that many firms reported in this study and identifies a first step in the sustainable transitions cycle. In doing so, this paper directly addresses Dinica et al.'s (2019) call for explanatory insights, an important contribution that shifts from describing barriers and towards showing the concrete processes through which firms initiate their sustainable transitions. Identifying a clear starting point also helps build a business case for sustainability, which industry bodies can support through case studies and exemplar members.

In the implementation phase, firms are more likely to succeed when they prioritise supply-side sustainability initiatives that enhance social and environmental sustainability without requiring changes in consumer behaviour. Findings from this study showed that initiatives such as digitalisation created easy wins that helped promote and maintain momentum, which is consistent with Jaganjac et al.'s (2024) study, which found that the accumulation of easy wins increased momentum and helped organisations adopt increasingly ambitious sustainability goals. Furthermore, leveraging existing knowledge and capabilities can deliver benefits through cost reduction and process simplification, reinforcing the business case for sustainability. Early successes help build managerial support, encouraging further cycles of consideration and expanding the scope of sustainability initiatives.

In the integration phase, managers play a key role in sustaining sustainable transitions by codifying sustainability initiatives into the firm's standard operating procedures and fostering an environment that reinforces sustainability values. Integrating these initiatives into everyday practices normalises sustainability as standard business practice while reducing the risk of regression due to internal or external disruptions, such as staff turnover, shifting organisational priorities, or changes in the external operating environment. Policymakers can support this process by incorporating sustainability requirements into company reports and permit applications.

As firms assess how individual sustainability initiatives align with their broader values and operations, they transition into the alignment phase. Here, managers embed sustainability within the company culture and refine initiatives to ensure they align business practices with social and environmental goals, often requiring external input and validation. This study showed how external certification revealed hidden gaps, sometimes leading to stalling or regression. To prevent this, industry bodies can facilitate supportive audits that provide actionable insights and help disseminate best practices across the industry. Policymakers can further scale up audits by funding and supporting firms in their ongoing sustainable transition.

Tourism firms often engage in collaboration when they require knowledge and expertise beyond their core capabilities. Industry bodies play a key role in facilitating this process by providing platforms for inter-organisational knowledge sharing and trust-building through sustainability workshops and networking events. Industry bodies help firms leverage their limited resources more effectively to tackle persistent sustainability challenges that require collective action.

Policymakers also play a crucial role in supporting collaboration by developing mechanisms that help connect firms to each other and cross-sector initiatives. For example, a centralised database of pilot schemes, such as electric vehicle testing, would serve as a shortcut for firms by connecting them to ongoing opportunities. By streamlining access to information and resources, policymakers can accelerate sustainable transitions by encouraging experimentation, shared learning, and fostering collaboration.

Policymakers become increasingly important in the advocacy stage, responding to calls for the broader adoption of sustainability initiatives. Governments may need to develop policy instruments that balance funding support for smaller firms while ensuring equity for early adopters of costly sustainability measures. Regulatory changes that drive the adoption of complex sustainability initiatives across the industry are essential to engaging firms that may otherwise resist voluntary participation. This aligns with arguments by Geels et al. (2023), that regime change is necessary for niche innovations to move into the mainstream, and displace less sustainable practices. Finally, throughout this research, tourism firms highlighted the high level of experimentation involved in sustainable transitions. Government funding or partnerships with industry bodies can support access to tourism innovation funds, accelerating experimentation, expanding findings, and

disseminating best practices across the industry.

6. Conclusion

This paper contributes to the literature by developing a process-based model that explains how sustainable transitions unfold within tourism firms, identifying patterns of progress, stalling, and regression. It links these firm-level processes to broader industry shifts, demonstrating the importance of micro-level processes in fostering systemic change. The findings also align with SDGs 12 and 17, and together, these contributions deepen theoretical understandings of how sustainable transitions unfold while equipping practitioners with strategies to accelerate sustainable transitions in tourism.

While this paper provides valuable insights into how sustainable transitions unfold in tourism firms, this research is not without limitations. The firms in this study are well-established and skewed towards firms established before the mainstreaming of 'sustainable tourism' as a concept. As such, their challenges and obstacles may significantly differ from firms established with sustainability in mind. This research is also based in New Zealand, which may limit the applicability of insights to other regions.

Additionally, while acknowledging the systemic nature of sustainable transitions, this research only includes firm perspectives. While this provides a foundation for additional research, this focus on firms may not fully capture the complexity of how sustainable transitions unfold, and particularly the role of interactions across levels and actors. Finally, as with all qualitative research, there is potential for researcher bias in the interpretation. Although strategies such as iterative coding and triangulation were employed to mitigate this risk, future research could incorporate intra-coder reliability checks to further strengthen consistency in the coding process (Cofie et al., 2022; O'Connor & Joffe, 2020). Additionally, this research acknowledges that the positionality of the researchers shaped the research itself; while the adoption of a critical realist lens increased the explanatory depth of the research, it precluded the exploration of alternative discourses on power or meaning-making.

Future research should employ the multi-level perspective to understand how the processes within firms are connected to the broader industry and external operating environments. Incorporating the perspectives of policymakers, destination management organisations, and consumers would deepen the understanding of the systemic complexity through which sustainable transitions unfold. Such research would also clarify the roles external actors play at different stages of the sustainable transition cycle proposed in this article. Furthermore, extending this research to other countries, like Australia or the United Kingdom, would enable comparisons that offer a richer understanding of how sustainable transitions unfold across contexts while refining the conceptual model and increasing its transferability.

CRediT authorship contribution statement

Claire Beach: Writing – review & editing, Writing – original draft, Visualization, Validation, Project administration, Methodology, Investigation, Funding acquisition, Formal analysis, Data curation, Conceptualization. **Michael S.W. Lee:** Writing – review & editing, Visualization, Supervision, Conceptualization. **Sitong Michelle Chen:** Writing – review & editing, Supervision. **Richard Starr:** Supervision, Methodology, Conceptualization.

Declarations

This research was funded by a University of Auckland PhD Research Grant. This research was approved by the University of Auckland Human Participants Ethics Committee on 17/01/2024—reference number UAHPEC24736. The authors declare that there are no conflicts of interest.

Declaration of generative AI and AI-assisted technologies in the manuscript preparation process

During the preparation of this work, the authors used ChatGPT and Grammarly to improve writing clarity, syntax, and structure, and for assistance with technical formatting (e.g., learning how to create the looped line in the model in PowerPoint). After using these tools/services, the author(s) reviewed and edited the content as needed and take full responsibility for the content of the published article.

References

Adams, W. C. (2015). Conducting semi-structured interviews. In K. E. Newcomer, H. P. Hatry, & Wholey (Eds.), *Handbook of Practical Program evaluation* (pp. 492–505). John Wiley & Sons, Ltd. https://doi.org/10.1002/9781119171386.ch19.

Ahmed, S. K. (2025). Sample size for saturation in qualitative research: Debates, definitions, and strategies. *Journal of Medicine, Surgery, and Public Health, 5*, Article 100171. https://doi.org/10.1016/j.glmedi.2024.100171

Bramwell, B., Higham, J., Lane, B., & Miller, G. (2017). Twenty-five years of sustainable tourism and the Journal of sustainable tourism: Looking back and moving forward. *Journal of Sustainable Tourism, 25*(1), 1–9. https://doi.org/10.1080/09669582.2017.1251689

Bramwell, B., & Lane, B. (2011). Critical research on the governance of tourism and sustainability. *Journal of Sustainable Tourism, 19*(4–5), 411–421. https://doi.org/10.1080/09669582.2011.580586

Ciesielska, M., Boström, K. W., & Öhlander, M. (2018). Observation methods. In M. Ciesielska, & D. Jemielniak (Eds.), *Qualitative methodologies in Organization studies* (pp. 33–52). Springer International Publishing. https://doi.org/10.1007/978-3-319-65442-3_2.

Cofie, N., Braund, H., & Dalgarno, N. (2022). Eight ways to get a grip on intercoder reliability using qualitative-based measures. *Canadian Medical Education Journal, 13*(2), 73–76. https://doi.org/10.36834/cmej.72504

Dinica, V., Lund-Durlacher, D., & Reiser, D. (2019). Challenges for tourism—Transitioning to corporate sustainability and responsibility. In D. Lund-Durlacher, V. Dinica, D. Reiser, & M. S. Fifka (Eds.), *Corporate sustainability and responsibility in tourism* (pp. 3–27). Springer International Publishing.

Dixson, A. D., Chapman, T. K., & Hill, D. A. (2005). Research as an aesthetic process: Extending the portraiture methodology. *Qualitative Inquiry, 11*(1), 16–26. https://doi.org/10.1177/1077800404270836

Eisenhardt, K. M. (1989). Buidling theories from case study research. *Academy of Management Review, 14*(4), 532–550.

Fryer, T. (2022). A critical realist approach to thematic analysis: Producing causal explanations. *Journal of Critical Realism, 21*(4), Article 4. https://doi.org/10.1080/14767430.2022.2076776

Fusch, P. I., & Ness, L. R. (2015). Are we there yet? Data saturation in qualitative research. *Qualitative Report, 20*(9), 1408–1416.

Geels, F. W. (2002). Technological transitions as evolutionary reconfiguration processes: A multi-level perspective and a case-study. *Research Policy, 31*(8), 1257–1274. https://doi.org/10.1016/S0048-7333(02)00062-8

Geels, F. W., Kern, F., & Clark, W. C. (2023). Sustainability transitions in consumption-production systems. *Proceedings of the National Academy of Sciences, 120*(47), Article e2310070120. https://doi.org/10.1073/pnas.2310070120

Geels, F. W., & Schot, J. (2007). Typology of sociotechnical transition pathways. *Research Policy, 36*(3), Article 3. https://doi.org/10.1016/j.respol.2007.01.003

Gössling, S., & Hall, C. M. (2006). Uncertainties in predicting tourist flows under scenarios of climate change. *Climatic Change, 79*(3), 163–173. https://doi.org/10.1007/s10584-006-9081-y

Gössling, S., & Peeters, P. (2015). Assessing tourism's global environmental impact 1900–2050. *Journal of Sustainable Tourism, 23*(5), 639–659. https://doi.org/10.1080/09669582.2015.1008500

Guest, G., Bunce, A., & Johnson, L. (2006). How many interviews are enough? An experiment with data saturation and variability. *Field Methods, 18*(1), 59–82. https://doi.org/10.1177/1525822X05279903

Gustafsson, J. (2017). Single case studies vs. multiple case studies: A comparative study. https://urn.kb.se/resolve?urn=urn:nbn:se:hh:diva-33017.

Hall, C. M. (2019). Constructing sustainable tourism development: The 2030 agenda and the managerial ecology of sustainable tourism. *Journal of Sustainable Tourism, 27*(7), Article 7. https://doi.org/10.1080/09669582.2018.1560456

Hall, C. M. (2025). On flickering, tipping points, trajectories, transitions, transformations, regime shifts, and resiliences in tourism: Why resilient does not mean better and why change is not always sustainable. *Tourism Review, 27*. https://doi.org/10.4000/14gb4

Hall, C. M., Gössling, S., & Scott, D. (2015). In , *922. The Routledge handbook of tourism and sustainability*. Routledge.

Harrell, M. C., & Bradley, M. A. (2009). Data collection methods. *Semi-structured interviews and focus groups*. National Defense Research Institute.

Jaganjac, B., Hansen, K. W., Lunde, H., & Hunnes, J. A. (2024). The role of organizational culture and structure in implementing sustainability initiatives. *Business Ethics, the Environment & Responsibility, 34*(4), 1239–1254. https://doi.org/10.1111/beer.12710

Kiefer, C. P., Del Río González, P., & Carrillo-Hermosilla, J. (2019). Drivers and barriers of eco-innovation types for sustainable transitions: A quantitative perspective.

Business Strategy and the Environment, 28(1), 155–172. https://doi.org/10.1002/bse.2246

Kofler, I., Marcher, A., Volgger, M., & Pechlaner, H. (2018). The special characteristics of tourism innovation networks: The case of the Regional Innovation System in South Tyrol. *Journal of Hospitality and Tourism Management, 37*, 68–75. https://doi.org/10.1016/j.jhtm.2018.09.004

Lenzen, M., Sun, Y.-Y., Faturay, F., Ting, Y.-P., Geschke, A., & Malik, A. (2018). The carbon footprint of global tourism. *Nature Climate Change, 8*(6), Article 6. https://doi.org/10.1038/s41558-018-0141-x

Loorbach, D., van Bakel, J. C., Whiteman, G., & Rotmans, J. (2010). Business strategies for transitions towards sustainable systems. *Business Strategy and the Environment, 19*(2), 133–146. https://doi.org/10.1002/bse.645

Malterud, K., Siersma, V. D., & Guassora, A. D. (2016). Sample size in qualitative interview studies: Guided by information power. *Qualitative Health Research, 26*(13), 1753–1760. https://doi.org/10.1177/1049732315617444

Manniche, J., Larsen, K. T., & Broegaard, R. B. (2021). The circular economy in tourism: Transition perspectives for business and research. *Scandinavian Journal of Hospitality and Tourism, 21*(3), Article 3. https://doi.org/10.1080/15022250.2021.1921020

Manninen, K., & Huiskonen, J. (2022). Factors influencing the implementation of an integrated corporate sustainability and business strategy. *Journal of Cleaner Production, 343*, Article 131036. https://doi.org/10.1016/j.jclepro.2022.131036

Montañés-Del Río, M.Á., Rodríguez-Cornejo, V., Rodríguez-Castro, P. I., & Herrera-Madueño, J. (2025). The implementation of Corporate Social Responsibility policies in the tourism industry and sustainable Development goals: A review of progress, challenges, and opportunities. *Sustainability, 17*(13), Article 6044. https://doi.org/10.3390/su17136044

O'Connor, C., & Joffe, H. (2020). Intercoder reliability in qualitative research: Debates and practical guidelines. *International Journal of Qualitative Methods, 19*, 1–13. https://doi.org/10.1177/1609406919899220

Pforr, C., Volgger, M., & Pechlaner, H. (2022). Evolutionary dynamics and purposeful design: The case of the Margaret River Region, Australia. *Journal of Hospitality and Tourism Management, 51*, 424–435. https://doi.org/10.1016/j.jhtm.2022.04.009

Roxas, F. M. Y., Rivera, J. P. R., & Gutierrez, E. L. M. (2020). Mapping stakeholders' roles in governing sustainable tourism destinations. *Journal of Hospitality and Tourism Management, 45*, 387–398. https://doi.org/10.1016/j.jhtm.2020.09.005

Siggelkow, N. (2007). Persuasion with case studies. *Academy of Management Journal, 50*(1), 20–24.

Travel & Tourism Council, W. (2024). Travel & Tourism Economic Impact Research (EIR). Economic Impact Research (EIR). https://wttc.org/research/economic-impact. (Accessed 2 October 2025).

United Nations Department of Economic and Social Affairs. (2025). THE 17 GOALS | Sustainable Development. *Sustainable Development*. https://sdgs.un.org/goals.

Weber, F., Schuler, Y., Stettler, J., & Aul, A. T. (2025). Policies for sustainability transition in tourism Destinations—The case of Lucerne. *Sustainability, 17*(15), Article 6807. https://doi.org/10.3390/su17156807

Wiltshire, G., & Ronkainen, N. (2021). A realist approach to thematic analysis: Making sense of qualitative data through experiential, inferential and dispositional themes. *Journal of Critical Realism, 20*(2), Article 2. https://doi.org/10.1080/14767430.2021.1894909

World Tourism Organization. (2023). Sustainable development | UNWTO. Sustainable development. https://www.unwto.org/sustainable-development.

Yin, R. K. (2009). *Case Study research: Design and methods*. SAGE.