



A Beginner's Responsibility Manual for Small Tourism Enterprises Operating on European Islands

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**A Beginner's Responsibility Manual for Small Tourism
Enterprises Operating on European Islands**

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The main purpose of the thesis is to develop a manual on responsibility to small and medium sized tourism enterprises (SMTEs) operating on the islands of Europe. This thesis is a commission from a project called VISIT, which stands for Versatile Islands Cooperating for New Services and Innovation in Tourism. VISIT's goal is to give tools to European islands for the development of their tourism services. The project sees sustainable tourism as one of the vital conditions to the islands and wants to educate SMTEs about it.

The objective of the thesis and the manual is to simplify usually complex and heavy corporate responsibility literature presenting approachably the definition and instructions. The source material and theoretical framework of the thesis contain literature, studies, and articles of corporate responsibility, sustainability, tourism as an industry, and small and medium sized enterprises. The information of the manual was also gathered from the aforementioned by choosing information that answered the questions of "What?", "Why?" and "How?". The needs of SMTEs were identified by studying the literature and the commissioner's observations. The manual introduces responsibility and sustainability, communicates the benefits of practicing them, gives starting guidelines, and offers concrete responsibility actions.

Keywords: responsibility, sustainability, tourism, SMTE, island

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1 Introduction

The aim of this thesis is to develop an information package of responsibility to small and medium sized tourism enterprises (SMTEs) operating on the islands of Europe to offer easily approachable introduction to sustainability. This thesis is a commission from an international project called VISIT. The thesis is a functional thesis, which consists of a report and a product, the latter in this case is a written information package of responsibility in digital format. The target group is small and medium sized tourism enterprises operating on European islands, which are potential partners of the VISIT project. The information package should serve target group's needs but also VISIT commissioners' expectations, therefore it was essential to understand both aspects.

In this thesis the topic is approached with source literature of corporate responsibility, for example the books from Juutinen (2016), Koipijärvi & Kuvaja (2020), and Blowfield & Murray (2019). Tourism is introduced as an industry and source of livelihood according to, for instance, Business Finland researches and a book from Goodwin (2016). Since in the modern world information gets outdated fast, an objective was to use as recent information as possible as the theoretical framework while still choosing reliable material to work with. Since the target group is European small tourism enterprises, thesis needs to explore the subject on European level.

Discussing with the commissioners from the VISIT project, we agreed that there are plenty of literature about corporate responsibility, but the text about the subject is heavy and complex. Owners of SMTEs have diverse education background, and some of them might find becoming acquainted with responsibility an insurmountable obstacle. That's why there is a real need for a manual, which uses easy, everyday language to communicate responsibility, starting guidelines, and concrete responsibility instructions as a base for sustainability practices in an enterprise. The objective was set that the manual should be easily accessible and simple to understand for all entrepreneurs regardless of their background or education. Some of them may have never heard of corporate responsibility and sustainability. The manual concentrates on instructions that are practicable for small and medium enterprises (SMEs).

The manual should also challenge an enterprise to think about their own situation and envision their own possible responsibility actions. It can also help enterprises to realize what kind of responsible actions they are already practicing without being aware of it. When these actions are identified, they can be used to the company's benefit and highlighted in the strategy. To get enterprises more invested in responsibility, their perceptions and possible

interest points of corporate responsibility need to be explored. To better consider the target group, it was important to examine, what kind of reasons distance SMEs from responsibility and how they would prefer this subject to be presented to them.

VISIT project sees sustainable tourism as one of the vital conditions for supporting and improving islands' economy. Because of that, it is important to teach SMTE owners operating on the islands of Europe about responsibility, so that they can gain essential tools to sustain their business activity and source of livelihood. But not everyone is aware of why acting responsibly is important and why it benefits not only the company but whole external environment. The information package serves the purpose of educating SMTEs about responsibility and making them realize, that taking care of the external environment, sustainability of resources, as well as the needs and expectations of the stakeholders are important for the continuity of the business activity.

2 VISIT Project

VISIT stands for Versatile Islands Cooperating for New Services and Innovation in Tourism. Taking place in 2018-2021, VISIT project is focused on developing new and already existing innovative services with small and medium tourism related enterprises. The project is a result of the joint demand to develop services on European islands, in this case Nauvo-Korppoo, Fehmarn, Vis, Öland and Paxi-Corfu, with higher education institutions. These five islands are associated partners. It is an international project since it consists of international island tourism development and international cooperation between the islands is needed. (European commission 2021c.)

The project has four participating higher education institutions (HEI's): Laurea UAS Finland, Kiel UAS Germany, Linneaus University Sweden, and VERN UAS, Croatia, which all bring their versatile expertise into the project. The VISIT project produces learning, training, and internship blended material as well as an online community with self-study material and interactive cooperation for students and SMTEs. VISIT also organizes intensive study programs (ISPs) and provides internships for students during the project. Increasing sustainable tourism activities, generating new jobs, and strengthening the islands' economy are some of the long-time benefits of VISIT. (Torvinen 2021; European commission 2021c.)

The VISIT project is funded by Erasmus+ which is EU's program to support training, education, youth, and sport. While giving opportunities to individuals to develop and share knowledge and experience, Erasmus+ also offers opportunities to organizations such as universities and other education providers. (European commission 2021d.)

As a contribution to Europe 2020 strategy Erasmus+ aims at growth, jobs, inclusion, and social equity. In the field of higher education, Erasmus+ promotes sustainable development of its partners. Some of the program's distinct issues include promotion of adult learning for answering labor markets' requirements for skills, reduction of unemployment, supporting cooperation and innovation as well as advocacy of cooperation and mobility with the partner countries of EU. (European commission 2021d.)

3 Corporate responsibility

“Corporate responsibility” has many overlapping, complementing, and competing terms and concepts. In popular use is the term “corporate social responsibility”. Similar concepts include corporate citizenship, stakeholder management, sustainability, and business ethics. (Carroll & Shabana 2010, 86.) The concept of corporate responsibility argues that the activities of an organization have an impact on the external environment, and therefore organizations should be accountable to a broader crowd than only its shareholders. They should respond to the needs of the society operating according to internationally recognized values. (Crowther & Rayman-Bacchus 2004, 3; Morgera 2020, 16.)

On a wider scale the ideas of corporate responsibility are still recent, however some companies have always been aware of the responsibility. History of modernity shows that self-indulgent focus on only the accountability of business activity solely to enterprise's shareholders wasn't enough to provide basis for human activity. (Crowther & Rayman-Bacchus 2004, 3-4.) Ackerman (1975) stated that while large profit-making businesses noted that changes for better community accountability were needed, the financial result driven mindset was preventing social responsiveness (Crowther & Rayman-Bacchus 2004, 3).

First books of corporate social responsibility were published in 1950's, but it was the next decade which was defining and formalizing the concept (Carroll 1999, 270). Corporate responsibility was first introduced to the heads of businesses as already existing part of the business activity like security and wellbeing of the employees. Responsibility in these areas required less additional effort. For a long time, corporate responsibility was viewed as an aspiration to minimize negative effects of the business activity. (Koipijärvi & Kuvaja 2020, 21, 23.)

Many academic and official definitions see the concept of corporate responsibility as business's voluntary decision to act responsibly (Bendell 2009, What is 'responsibility?'). It is about company's positive input into the society which is above their legal duties. Some parts of responsibility are legislated and that has partly propelled enterprises to include

environmental and social issues alongside with economic aspects in the strategy. (Font & McCabe 2018, 4; Blowfield & Murray 2019, 7; Juutinen 2016, 28-29.)

However, by solely complying with the law's edicts, enterprise's actions aren't enough to be considered corporate responsibility nor are they enough to satisfy its stakeholders. It's of course important to follow the rules, but by exceeding stakeholders' expectations, a business can retain competitiveness and possibly even gain competitive advantage. (Blowfield & Murray 2019, 7; Juutinen 2016, 28-29.)

3.1 Triple Bottom Line

To get more detailed idea of responsibility issues, this thesis introduces responsibility according to John Elkington's triple bottom line model from 1994. The model sees three separate categories of responsibility: environmental, economic, and social responsibility. Often ethical sustainability is added as the fourth pillar. By the end of 00s, triple bottom line model had become known in businesses, even though in many cases, corporate responsibility it represents is separate from rest of the business activity. (Juutinen 2016, 40; Koipijärvi & Kuvaja 2020, 22.)

In this thesis, the triple bottom line model is used to demonstrate varietal themes of corporate responsibility, because it seems to be the best way to introduce them, and it's the most used model for the subject. However, as Koipijärvi & Kuvaja (2020, 24) mention, the model is not perfect and entirely unproblematic: finding the correct category for a responsibility issue might be difficult, since some issues overlap in categories. Nevertheless, it's understandable in its simplicity, which serves the purpose of this thesis to make corporate responsibility less complicated to approach.

The aim of economic responsibility is to generate economic wellbeing to its shareholders, but also to the society. In the center of economic responsibility are cashflow impacts along with indirect impacts. Key factors are competitiveness, efficiency, and good earning capacity. Circular economy and other business models that support sustainable change, can also be included in this section of responsibility. Traditionally, economically responsible enterprise yields profits and corresponds to the earning expectations of its owners. (Koipijärvi & Kuvaja 2020, 22-23.)

Environmentally responsible enterprise takes responsibility of the product's lifespan and the value chain of the activity. Examples of this activity include sustainable and efficient use of natural resources, securing natural diversity, prevention of global warming, and protection of water, air, and soil. Growth of the business increases the usage of resources. This problem leads to an increase in emissions, and it diminishes Earth's stock of resources. To fight the

climate change, environmentally detrimental parts of business activities can't be disregarded. (Blowfield & Murray 2019, 11, 62-63; Koipijärvi & Kuvaja 2020, 23.)

Social responsibility is a fairly new development. The impacts of it are less documented and less understood compared to the environmental management. Social issues include human rights, access to education, labor rights, and reducing inequality. More closely tied with the business activity itself are consumer protection and product responsibility. (Blowfield & Murray 2019, 126, 284. Koipijärvi & Kuvaja 2020, 23.)

3.2 Sustainable development

In the beginning of 2000's business world got interested in sustainability and sustainable development, which became pertinent part of the discussions about corporate responsibility (Carroll & Shabana 2010, 88). Responsibility and sustainability as terms are similar yet slightly different. Oxford Languages states sustainability as "the ability to be maintained at a certain rate or level".

In 1987, World Commission on Environment and Development (WCED) defined sustainable development in the Brundtland report as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (United Nations 1987, Chapter 2: Towards Sustainable Development). Goodwin (2016, 1) describes sustainability as the object and responsibility as the means. Responsibility is the action that seeks for sustainability.

4 Tourism

Tourism is specified as a subset of travel. The World Tourism Organization (UNWTO) (2021) defines tourism as "the movement of people to countries or places outside their usual environment for personal or business/professional purposes." That movement is a trip, which lasts less than a year. Tourism is an activity of visitors that takes place in destinations. The trips that visitors make are tourism trips. There are different types of tourism: inbound, outbound and domestic. (Goodwin 2016, 6; UNWTO 2008, 10; UNWTO 2021b.)

Tourism as a product can be defined as a mixture of tangible and intangible elements. Tourism resources, attractions, and services can be either natural or man-made. When buying a package or self-constructed tourism experience of transport, accommodation, and activities, one experiences another place. Other examples of tourism products and services include entertainment, entrance fees, souvenirs, guiding, food, and beverages. (Goodwin 2016, 1; UNWTO 2021c.)

4.1 Tourism impacts

Spenceley (2008, foreword) calls tourism possibly the most significant socioeconomic phenomenon of the contemporary world. It is an essential part of both developed and developing countries' societies. Many destinations are highly depended on international tourism as its export earnings bring critical foreign revenues to the destination. Tourism has huge influence on employment, economic growth, and social development. It is a huge factor of gross domestic product (GDP) for multiple countries worldwide. It has big impacts on other industries as well developing local economies overall. (European commission 2021b; Spenceley 2008, foreword; UNWTO 2020, 4.) Tourism can cultivate health, wellbeing, and cultural understanding (European Travel Commission 2021, 10).

Tourism and travel are 10% of the worldwide economy (Goodwin 2021). In 2019 there were almost 1,5 billion international tourist arrives with the growth of 4%. Tourism was also third biggest export category placing higher than automotive products and food. In European Union area tourism is the fourth largest export field. Europe has maintained the position as the leading global tourism market and most visited region. Tourism is 10% of European Union's GDB. Tourism is fundamental element for creating jobs and growth as a part of EU's strategy. ((Työ- ja elinkeinoministeriö 2021, 10; UNWTO 2018, 6-7; UNWTO 2020, 2, 4.)

Tourism maintained the expansion and growth over the past decades. When the pandemic known as COVID-19, hit the world in 2020, it had massive impact on the tourism industry along with other industries. International arrives dropped by 74% making 2020 the worst year on record for global tourism. Even though majority of experts don't envision return to 2019 levels before 2023, recovery from the pandemic as an industry is ahead and recovery measures are being developed. (UNWTO 2020, 6; UNWTO 2021a.)

4.2 Island tourism

There are also different segments of tourism like island tourism. Island tourism is relevant to this thesis since the SMTEs the VISIT project works with, are operating on European islands. Islands are known to provide authentic natural and cultural experiences, distancing tourists from their normal routines. Water separates the islands from the mainland and each other. Unique feeling of island tourism might come from that separateness and of the fact that water is almost always in sight. (Butler & Carlsen 2011, 1; Dodds & Graci 2010, ix.)

Islands have small population and restricted land area. Island economies are depended on tourism. Through development, tourism brings good things to the locals of the islands, like increased safety measures, better transportation, improved communication, and less expensive imports. For the islands with a lot of natural attractions, tourism is best option for

economic growth, and sometimes even crucial for the community. (Butler & Carlsen 2011, 90; Dodds & Graci 2010, x,xiii, 3.)

5 Responsibility in tourism

Tourism has social, economic, cultural, and environmental effects. While some of the impacts are positive, there are also a lot of negative, global and local, side effects which are against sustainable development. (Konu, Pesonen & Reijonen 2020, Vastuullisuusviestinnällä kohti kestävämpää matkailua.) Impacts of tourism are experienced in destinations with the big exception of the movement between home and destination (Goodwin 2016, 146).

Sustainability as well as responsibility are recommended to be utilized in all the divisions: economic, cultural, and environmental. It's important to act responsibly along with communicating about responsibility. Sustainability in tourism is a balance between the necessary usage of resources for the growth and the accepted limits. Sustainable development requires long-time, all-round development. (Business Finland 1; Visit Finland 2018, 2.) Without sustainable development in each of these divisions, destinations risk losing the features that make them appealing to tourists (European Travel Commission 2021, 14).

European Commission encourages sustainable tourism. According to the Commission, sustainability is closely linked with the competitiveness of European tourism sector (European Commission 2021a). After all, tourism needs to be developed and planned responsibly to ensure that the potential of it can be fulfilled (Spenceley 2008, Foreword). Sustainable development is the goal of both responsible and sustainable tourism (Cape Town Declaration 2002). To ensure continuity of business activity together with balanced development in local environment, all operators of tourism industry need to utilize sustainable development practices in their daily activities. (Business Finland 2021).

According to World Tourism Organization (2005, 11-12) management practices and guidelines of sustainable tourism development can be applied to all types of tourism in all kinds of destinations varying from mass tourism to different segments of niche tourism. Any tourism company and all forms of tourism have potential, and even responsibility, to become more sustainable despite the location (European Travel Commission 2021).

Environment and people are essential resources for both national and international tourism. Consequently, tourism needs to take responsibility of human rights activities and sustainable development in destinations. Solutions for sustainable tourism are best found locally. Local people living in the destination know best what is the ideal balance between tourism sector, communities, visitors, and the environment. Islands face pressure from human activities like tourism to intensively develop them. However, alongside the development activities, at least

some defining characteristics of an island should be maintained. While some islands remain barely touched, others are over-developed by tourism activities. (Dodds & Graci 2010, xi, 3; Goodwin 2016, 145; Kalisch 2002, 15-16.)

Corporate responsibility has come to form the foundation of transforming management methods since mid-1990s (Kalisch 2002, 9). Since the Rio Earth Summit in 1992, social and environmental tourism impacts are recognized as important worldwide issues, but the practices haven't yet been implemented industry-wide (Dodds & Graci 2010, 10). Tourism as a globally widespread field that is well-connected to other sectors, has power to advocate positive change, accountability, and responsibility in the world. Tourism brings income and infrastructure to destinations. Standards of living raise as a result of boosted economy. (Dodds & Graci 2010, 10; Kalisch 2002, 8.)

5.1 Economic responsibility

In many cases economic benefits in destinations are centralized in large businesses and not spread widely to local suppliers, which does not contribute to economic sustainability. As addressed earlier, economic wellbeing needs to be generated to the society along with enterprise's shareholders. (European Travel Commission 2021, 10; Koipijärvi & Kuvaja 2020, 22-23.)

Examples of responsible acts in economic category include action against corruption, rightful payments to subcontractors, as well as paying taxes responsibly. Employees also need to be paid rightful, livable working wage. Higher quality products, motivated and devoted employees, and personal contentment can be provided with the support from local people whose economic well-being has been taken care of. Enterprise can also show economic responsibility by doing partnerships with locally owned companies, informing customers about local businesses and services, and encouraging customers to purchase local services and products. (Kalisch 2002, 19; Koipijärvi & Kuvaja 2020, 22-23; Sustainable Tourism Practices Checklist 2021.)

5.2 Environmental responsibility

Nature is an essential part of tourism destinations. Tourism operators need to take care of the environment as a resource and act responsibly without damaging it. The resources of an environment that are crucial part of tourism's development should be used optimally. Reinforcement to retain natural heritage and natural diversity are needed. (Business Finland 2021; Koipijärvi & Kuvaja 2020, 23; Visit Finland 2018, 2.) Islands are especially sensitive to slight environmental changes due to their lack of species diversity. To protect fragile systems of islands from possible damages, island destinations need to be managed, developed, and planned sustainably. (Butler & Carlsen 2011, 90; (Dodds & Graci 2010, x.)

A few important acts to endorse environmental responsibility in tourism are natural resource management, pollution reduction, energy efficacy, and use of renewable energy such as wind, solar, geothermal, and biomass. Responsible enterprise should also concentrate on waste management by recycling and cutting down waste like single-use package, single-use plastic, and food waste. Paper should be reused, and the use of paper should be reduced. Monitoring usage of water will improve efficacy and reduce the use of water. (Business Finland 2018; Kalisch 2002, 16; Koipijärvi & Kuvaja 2020, 23; Slovenian Tourist Board 2021; Sustainable Tourism Practices Checklist 2021.)

An enterprise could show their responsibility by using more local and seasonal ingredients and donating food leftovers to a community food bank or arranging leftover food to be composted. Use of fuels could be reduced by scheduling deliveries for several items at once to minimize transportation. (Slovenian Tourist Board 2021; Sustainable Tourism Practices Checklist 2021.)

5.3 Social responsibility

Lately people have started to focus on how tourism impacts on the local cultures, traditions, general well-being as well as the use of local services, and how the locals see their own city. (Konu ym. 2020, Vastuullisuusviestinnällä kohti kestävämpää matkailua.) Responsible tourism enterprise should help communities to sustain their traditional values and cultural heritage, and respect socio-cultural authenticity of host communities. Sustainable tourism should advance inter-cultural tolerance and sympathy. It should strive to provide fairly spread socio-economic benefits to all stakeholders. Contribution can be made by offering for example stable opportunities of employment and income-earning as well as taking part in poverty alleviation. (UNWTO 2005.)

Attracting and keeping qualified staff is progressively important in today's economy that emphasizes human capital and knowledge. Having the right employees might give the necessary competitive edge. SMEs possibly need go the extra mile to attract highly talented employees and highlight offering working conditions, well balanced work-life relation, and job fulfilment. (Dodd & Grayson 2007, 4.)

As a service industry, tourism relies on good customer-staff encounters. Helpful, friendly, efficient, and all in all great service from a waiter, guide, or receptionist is crucial to make the experience great. When the experience of a service is the opposite of that, it can ruin tourist's experience no matter how great other aspects are. Goodwill, skills, devotion, and motivation of employees are needed to ensure better quality of the service. Enterprises need to encourage, respect, and appropriately reward their staff to achieve these qualities. It's also essential to take care of their employee's professional skills. (Kalisch 2002, 19; Koipijärvi & Kuvaja 2020, 23.)

Socially responsible enterprise should have good policies with their business connections, like suppliers and subcontractors, alongside local communities and societies (Koipijärvi & Kuvaja 2020, 23). Examples of concrete ways through which a company can show social responsibility to the local community are for instance donating to charities, participating in the community activities, and sponsoring local sport teams (Blowfield & Murray 2019, 254). Also, the use of cultural elements from the local region, that are appropriate and authentic, is responsible. It's important to train staff to be aware of local customs. In tourism planning, it would be responsible to strengthen partnerships between stakeholders, focusing on the residents. (Slovenian Tourist Board 2021; Sustainable Tourism Practices Checklist 2021.)

5.4 Trends and customers' needs

Growing number of customers are interested in responsibility and reputation of the enterprises they buy from. This trend can't be ignored by tourism businesses. Consumers are more willing to take responsibility for tourism effects and they are more ethnically aware. Some customers like corporate clients require certain level of sustainability standard. Responsible acts in a tourism business can be seen as competitive advantage compared to other tourism products. (Cape Town Decoration 2002; Goodwin 2016, 62; Melissen & Sauer 2019, 16.)

These trends give even more space to design higher quality products with greater benefits to local businesses, residents, and whole communities. Differentiating a product with responsibility elements has become even more popular. (European Travel Commission 2021, 14.) Especially products with low carbon footprint are highly request (Business Finland 2021). Additionally, demand for authentic experiences and exotic locations are growing (Goodwin 2016, 53). According to Business Finland (2021), sustainable acts valued most by customers are for example waste management, energy and water efficiency, utilization of local services and products, preservation of cultural heritage, local reinforcement, and consideration of locals.

6 Communicating responsibility to SMTEs

SMEs make up the majority (90% as estimated) of the world's businesses. Also, in the field of tourism, about 80% of tourism enterprises consist of micro, small and medium sized enterprises. Individually, SMEs are small, but combined they employ the largest amount of people globally. That's why it's prominent that corporate responsibility is suitable for smaller companies even though their importance in corporate responsibility and sustainability issues are less highlighted and analyzed compared to larger companies. For a long period of time, normative corporate responsibility was illustrated being applicable to any company regardless

of their size. It was later recognized that the performance standards of corporate responsibility weren't fully relevant to SMEs, and corporate responsibility is not the same for smaller enterprises. (Dodd & Grayson 2007, 2, 5; Blowfield & Murray 2019, 249; UNWTO 2020, 6.)

SMEs have some uniting traits like having narrower strategic vision and less formality than bigger companies, but the variety inside the sector is wide. (Blowfield & Murray 2019, 249, 254-255.) SMEs aren't usually very receptive to corporate responsibility. The idea of it is easily rejected thinking it's too pricey, burdensome, resource-intensive, and irrelevant. Preconceptions also include assuming, that corporate responsibility doesn't lead to actual business gain nor is it an essential concern. Some SMEs even felt it was large companies' way to gain control over their suppliers. In addition, not all the efforts to invest in it seemed to pay off. (Blowfield & Murray 2019, 249, 254-255.)

SMEs' opinions on corporate responsibility have progressed over time, partly because now large companies rather assist SMEs for mutual benefit than police them. One of the motivators for SMEs towards responsible behavior is to be able to meet the future legislations. Corporate responsibility can attract interest, if it's brought up appropriately and reasonably. Negative attitudes haven't completely shed away though. But it's worth noticing that SMEs often execute corporate responsibility practices without knowing it, in many cases, through involvement in local community activities. They also help protecting local natural resources and creating good working environment. (Blowfield & Murray 2019, 254-255, 257; Dodd & Grayson 2007, 4-5.)

When introducing corporate responsibility to SMEs, one should avoid the mindset that SMEs don't understand it and can't do it. One should also understand that responsibility isn't directly the same for SMEs compared to large companies. (Dodd & Grayson 2007, 5.) A research conducted by Abdulsamie, Yehia and Zaki (2016) concluded that small and medium sized tourism enterprises need more knowledge and skills on corporate responsibility, because lack of those causes SMEs to distance themselves from responsibility issues. Also, short-term costs of investments may affect the views negatively and make it seem too expensive even though long-term cost savings are likely. Benefits should be highlighted to overcome the cost issue. SMEs should be encouraged to pursue one achievement at a time and their involvement strategy should be made simple.

6.1 Reasons to start practicing responsibility

Responsibility and sustainability are molding the market and it's important to SMEs to be part of the change. Many companies have requirements of responsible actions to their suppliers, subcontractors, and partners aiming for greener, or otherwise more responsible, supply chain. That means that cooperation opportunities might depend on whether SME meets those

standards. In tourism field some tour operators demand responsibility certificates and plans already. Having sustainable product and production process could increase opportunities. In addition, responsible behavior may signal to prospective collaborators that the enterprise is a trustworthy partner, which would enhance ability to survive and compete in the market. (Business Finland 2018; Dodd & Grayson 2007, 3-4; Juutinen 2016, 31.)

Companies should understand the perspectives of their stakeholders and build their strategies around them. Consumers, for instance, might reward or punish the enterprise depending on how the enterprise's values match their own. Stakeholder engagement is crucial for many SME's, since they produce, buy, sell, and recruit locally. They really need to gain approval and acceptance from their local communities to operate in the local environment. (Blowfield & Murray 2019, 9, 126, 254, 257.) Consideration of the opinions of the locals is important. When negative impacts of tourism are minimized, communities are happier, and more likely to support the enterprise. Communities that are negatively affected by tourism can act unfriendly towards tourists, and it's important to avoid creating these circumstances. (Butler & Carlsen 2011, 92.)

Responsibility can increase your business's value. Possible examples of direct added value are reduced costs, better sales and rise of the price of the product. Indirectly it might impact positively on the brand value and reputation as well as increase customer loyalty and staff commitment. Indirect impacts on added value might be more difficult to realize and authenticate to be the cause of responsibility. (Juutinen 2016, 62; Koipijärvi & Kuvaja 2020, 25.)

Corporate responsibility has been reported to boost the reputation, credibility, and stability leading to more committed and loyal customers (Kalisch 2002, 19). Studies have also shown that experienced quality and customer satisfaction are higher among customers of responsible enterprises (Business Finland 2021).

Responsibility adds another dimension to business management. It brings attention to aspects, which are important to succeed but otherwise wouldn't be considered enough. Analyzing risks of business activity from corporate responsibility's perspective might help avoiding considerable risks to, for example, the material supply, business's reputation, or being exposed to expensive lawsuits. (Blowfield & Murray 2019, 9, 126; Juutinen 2016, 42, 45.)

Based on the study made by Font, Garay, and Jones (2014, 1446) SMEs practicing more sustainable actions were more probable to notice financial improvements during the last couple of years. Using energy efficiently and cutting down water usage will lead to major savings in expenses. (Kalisch 2002, 16; Melissen & Sauer 2019, 16.)

Responsibility is also important to continuity of the business activity. If action isn't taken, climate change and lack of resources will challenge businesses in the future and bring changes to the business practice. Enterprise needs to take responsibility and be accountable. (Blowfield & Murray 2019, 62-63.)

6.2 Starting responsibility in a small enterprise

Responsibility varies so much and there isn't one specific set of responsibilities that suits any company. Social and environmental impacts are different depending on the industry and the size of the company. Choosing certain responsibilities doesn't exclude others, but the company needs to realize its available resources and prioritize accordingly. Businesses shouldn't exaggerate their part in issues like social exclusion and economic regeneration. (Blowfield & Murray 2019, 9, 126, 252.) Promises made need to be kept and actions need to align with what is being communicated about sustainability practices (Business Finland 2018, Mitä?).

To start acting responsibly as an enterprise, knowledge is needed as the base of the activity. Necessary knowledge can be found reading, joining trainings, and benchmarking other enterprises. Knowledge is used to create sustainable development plan, which will lead the way of responsibility actions. Instructions and documents can support the plan, it's good to download them. It's possible to apply for a fitting certificate if needed. (Business Finland 2018, Mitä?, Miten?)

Transparency is needed to achieve sustainable development. All possible outcomes must be thought through from all three responsibility perspectives to find the most sustainable option. (Melissen & Sauer 2019, 18.) Sustainability plan needs to be briefed and communicated to the staff. Feedback from customers and employees along with additional knowledge from trainings is used to develop the sustainability plan utilizing constant in-house control. The plan needs to be challenged with new goals and constantly developed with the help of measurements. Responsibility should be communicated to customers and cooperators in all encounters and acted upon it in service situations. Responsibility matters get the best reach from the enterprise's website and social media channels. (Business Finland 2018, Mitä?; Dodds & Graci 2010, 9.)

Responsibility should be taken as part of business strategy and processes in a form of possibilities and risks. Attempt to approach the corporate responsibility by a few unattached responsibility indicators and indicated areas can lead to short-sighted and narrow results. Responsibility issues aren't meant to be measured with quick, short-time results in mind. These issues require long-time commitment and results should be followed and evaluated for an appropriate period. Key indicators should support the business strategy and look into the future. (Juutinen 2016, 40; Koipijärvi & Kuvaja 2020, 26-27.)

7 Development of the manual

A result of a functional thesis is always a concrete product, for example portfolio, event, handbook or information package (Airaksinen & Vilkkka 2003, 51). In this thesis the concrete product is a digital information package of responsibility for small and medium tourism related enterprises of European islands.

The need for the product came from the project VISIT. The commissioners wished for the product to be an information package that covers the three aspects of responsibility: economic, social, and environmental. It was decided that it would define responsibility, explain the reasons to practice responsibility, how responsibility action can be started, and have concrete responsibility instructions.

It's essential that the format of the product is appropriate to the target group. Information packages and instructions can be either electronical, printed, or collected in a folder. (Airaksinen & Vilkkka 2003, 51.) When it comes to the product in this thesis, it was an easy decision, that it was going to be something digital. Digital format gives the product most accessibility among European enterprises.

The commissioners hadn't specified what the information package actually is. The decision was made between a written manual and a video. I made the choice to select a manual over a video, because manual makes it easier for the consumer to come back to it and check up on information in it. Also, a checklist works better in a manual and is printable. It was the best decision considering the available time, available resources, and the ability to create the best outcome.

It's essential to address the practices used in order to accomplish the concrete product (Airaksinen & Vilkkka 2003, 51). In this chapter of the thesis, process and stages of creating the manual are explained.

7.1 Target group and goals

It's important to examine the target group of the thesis. The idea of a functional thesis is that the product is designed for someone to use. Definition influences the content and helps to delineate options, since the content needs to be suitable for the target group. Target group can be chosen for instance by age, profession, or socioeconomic status. Wish for the target group can also come from the commissioner. (Airaksinen & Vilkkka 2003, 38-40, 53.)

The target group of this thesis was small tourism enterprises of European islands, which are potential partners of the VISIT project. Target group was based on the commissioners' expectation, because they had a specific need to train them about responsibility and sustainability. Sustainability in tourism is important for islands, like addressed in this thesis.

Commissioners from the VISIT project want to give SMTEs of the islands tools and educate them. Sustainability is one of the themes and commissioners see it as a one of the vital conditions for islands' economies.

To find out what the suitable content for the target group was, the commissioners told about their perceptions and experiences of the needs of the SMTEs since they have worked with them. In addition, books, articles, and studies were researched to gain more information and understanding. SMTEs are such a diverse group of companies working in different parts of tourism sector, which means that the material needs to serve a wide range of different types of enterprises.

The objective of the manual is that SMTEs will start practicing responsibility and act more sustainably. That's why it was essential to understand, which aspects make responsibility interesting for SMTEs and which reasons pull them away from practicing it. Key elements were to find out the benefits of responsibility and the target group's needs. Also, for the purpose of this thesis, it was needed to know their possible negative thoughts on responsibility, intending to see if this manual could help to change their minds to see responsibility in a more positive way.

Like mentioned earlier, SMTEs need more information on responsibility. They need easily accessible involvement. The benefits of responsible actions should be highlighted, so the costs wouldn't seem too big of an obstacle. Information can't be too complex like the literature of corporate responsibility usually is. Since VISIT is an international project and the target group is multinational as well, English was chosen as the language of the manual.

The manual will be published on the VISIT project's website. SMTEs will be able to download the information package from the website and either read in on their computer or print it out to read and make their own markings and notes.

7.2 Gathering information

Part of the thesis process is to utilize industry's literature and terms to critically contemplate practical solutions and develop the industry's culture. Choices should be based on the theory. (Airaksinen & Vilkkä 2003, 42.)

The information gathering started in the end of March 2021. Information is assembled from industry literature, articles, studies, and national tourism organizations' (NTO) guidelines. To structure the material, four categories were created based on what kind of information was chosen to be covered in the manual. These categories are also different sections of the information package, but they're rephrased to better serve the purpose of the manual. The

source material was examined, and the relevant information was divided into following categories:

1. What is corporate responsibility?
2. Why corporate responsibility should be practiced?
3. How to get started with corporate responsibility?
4. Concrete instructions of responsibility actions

The development was started by gathering knowledge about corporate responsibility, triple bottom line, and SMEs in general. It was also needed to deepen the knowledge on responsibility and sustainability regarding the tourism sector, and especially on small and medium tourism related enterprises. A suitable way to gain more insight was to explore existing responsibility and sustainability material for tourism field to identify what responsibility looks like in tourism and the state of already existing responsibility instructions. National tourism organizations (NTOs) felt like good parallels and source of information as well as inspiration.

The NTO of Finland called Business Finland has done a lot of research on responsible tourism and has assembled their sustainability instructions and materials. While some information was particularly targeted at enterprises located in Finland, many instructions were great, implementable advices for companies operating in other European countries as well. Especially the Business Finland's 2018 manual "Tools for sustainability and communication - The basics of sustainable tourism" presented clear guidelines for beginners, including 5-step-guide to start practicing sustainability. Business Finland's manual was under a close examination since it was relevant to the purpose and it gave a good foundation to the instructions planned for this new manual.

Business Finland (2018, Why?) proclaims sustainable enterprises, which communicate their actions and values as "tomorrow's victors" but also states, that sustainability is a concern of all tourism companies, not just a form of tourism. Material also highlights customers' value-based choices, stabilization of business activity, and financial savings. Seems like Business Finland wants sustainability to appeal to companies with positive outcomes, but also wants to remind that it should be everyone's responsibility. Likewise, other literature and articles, which have been read for this thesis, have given the same perception about responsibility and sustainability communication.

Business Finland's responsibility material is targeted towards businesses in Finland, so more exploration was needed to get a wider understanding of the subject on a European level. Slovenian Tourist Board was chosen as the second NTO since Slovenia as a country has made sustainability a big part of its brand. They had done more advertising material than research,

but they had some relevant studies as well as useful sustainability information on their website, I Feel Slovenia.

NTO's instructions gave a good starting point to this new information package. The plan was to go deeper with the guidelines, so tourism industry and sustainability literature, articles, and researches were studied. Also, literature and studies on corporate responsibility and SMEs in general were analyzed. Especially Blowfield & Murray (2019) provided good insight on both aforementioned topics. Even though this mentioned theoretical framework of responsibility and SMEs is more general and multi-industrial the parts included in this thesis and the manual complement tourism responsibility and sustainability instructions and are valid and necessary in tourism industry as well.

Pieces of advice and information were gathered from different sources, which was important to make the information package as comprehensive as possible. The aspiration was to avoid ending up with a manual, which has too limited and narrow information framework. While covering wide range of information, the manual was supposed to be compact and not too heavy to read. The manual includes information that has been presented in this thesis. The manual content was chosen by evaluating, which information served the purpose of the message that commissioners and the author of this thesis wanted to communicate to SMTEs and what served the needs of the target group. The written expression also differs: the text is rephrased to be suitable for the target group.

7.3 Visual appearance

The overall appearance of the product is achieved with both communicational and visual practices. The product should have distinctive visual expression. The commissioner might have some expectations for the visual appearance like inclusion of the logo or specific color scheme. (Airaksinen & Vilkkä 2003, 51, 53.)

Commissioners felt that especially for less educated owners of SMTEs, visual presentation makes the experience of reading the manual easier and clearer. To get some idea for the visual expression, the information packages and manuals produced by a few NTOs were observed and examined. "The Strategy for the Sustainable Growth of Slovenian Tourism for 2017-2021" by the Government of the Republic of Slovenia (2017) and "Perspectives 2021" by German National Tourist Board (2020) were under a close inspection. In these manuals the use of different sized fonts and info boxes to make certain information pop was especially prominent. Most of the examined manuals had one or two bright theme colors in addition to more basic colors like white, black, and grey. Popping colors made the materials look more interesting, but limited color scheme was chosen, probably to keep it professional and tasteful.

Headings were written in either different color, with bigger font, or capital letters - sometimes all of them. Headings spelled out interesting words and meanings to capture the interest, but at the same time they were informative. Choice of the color matters, since it gives the reader some perception about the material. Slovenian Tourist Board used a lot of green, which makes sense knowing that the brand that Slovenia wants to sell includes “sustainability” and “green values”.

It was decided with the commissioners that in the manual the color green which is present in VISIT project’s logo would be used. In addition, the commissioners asked for a completely back and white version, which would be easier to read when printed out, if there isn’t a color printer available to use. Since NTO manuals had a lot of pictures, pictures would have been one of the top choices to make the new manual visually interesting. There weren’t really any certainly copyright free pictures available to use so the visual appearance of the manual needed to take other direction. A website called Freepik had plenty of copyright free icons. Based on the content of the text on the manual, some icons were downloaded and used cautiously avoiding a stuffed appearance.

To make the layout interesting, the ambition was to make different sections of the manual distinctive while keeping the overall manual cohesive. The visual appearance was boosted using green boxes and circles to highlight information. Also, the color green made information of the headings pop. Interesting and essential part of the content was chosen as the heading of the matter.

When it comes to typography, it depends on the size of the product. The size and typography impact the readability. (Airaksinen & Vilkkka 2003, 51-52.) Intention was to use font big enough to enhance the readability but small enough, so that reasonable amount of information would fit into the same page. Sometimes larger font or bolding words were used to highlight specific parts of the text. The manual utilized two different fonts that are quite different to each other, as well as interesting but easy to read.

7.4 Execution

A free graphic design editing tool called Canva was used to create the manual. The information that was found relevant in the context of this manual had already been divided to different categories while researching. In the final stage of the development process, the text that had been collected was rephrased to better serve the target group and placed on the pages complying with the chosen layout.

Text included in the concrete product must be designed to serve the target group. Written expression must serve receiver, content, and goals of the idea. (Airaksinen & Vilkkka 2003, 51-52.) According to the commissioners, some SMTE owners are highly educated, but the ones

that are not, usually find responsibility and sustainability literature too complex and heavy. There was a lot of attempt to keep the language and written expression simple, easy to read, and understandable. The language used needed to be everyday language as in basic, easily understandable words and phrases instead of academic language. Goal was to make the written expression relatable and easily approachable. Most European countries don't speak English as their first language, which made it even more important to use easy language.

The sentences and paragraphs of information were kept short so that the layout of the pages would appear light. Light layout was also achieved by using little green balls before the text with the intention to list information without writing full and heavy paragraphs. Leaving enough space between the next issue also helped with the lighter appearance.

Because of the contract that the VISIT project has with their website provider, the pages of the manual can't be published as part of this thesis. Instead, four visual illustrations of the pages were created as attachments to the thesis as examples. These illustrations show the visual appearance, but the text is replaced with something else. Even though the text in the illustrations is different, the placement tries to mimic the original pages to give as accurate visual illustration as possible.

8 Conclusion

Result of this functional thesis is a manual of responsibility for SMTEs operating on European islands. The information was gathered from a wide selection of literature, studies, and articles about the themes of this thesis. During the process of the thesis, commissioners' wishes, and mentors' suggestions, as well as the themes raised from the source material were considered. These were combined with own ideas.

First section of the manual introduces sustainability and responsibility and the three divisions: economic, environmental and social. The aim was to simplify the literature about the subject to better serve the target group. The second part of the manual presents the reasons, why responsibility would be beneficial to practice.

According to the research on the subject, SMEs want their involvement in sustainability made easy. That's why the manual presents them easy ways to start practicing responsibility step by step in the third segment. Last part of the manual is a checklist, that includes concrete responsibility instructions. Enterprises can check mark the ones that they think they can partake. As commissioners wished, some empty space was left after an instruction for the owners or managers of SMTEs to write their own notes, possibly their own plans of responsibility actions.

There are two digital versions of the manual, one with color and the other one that is black-and-white. Both versions of the manual will be published on VISIT projects website with a possibility to download it to one's device and print it out. The manual needs to be undisclosed before VISIT project releases it on their website, so it wasn't possible to attach the manual to this thesis.

SMTEs need the positive outcomes of sustainability highlighted, so that they can overcome their negative perceptions. That's why the manual includes possible benefits of responsibility. According to the source literature, SMTEs also appreciate, if their abilities are not undermined. They should also be encouraged to accomplish one achievement at a time. Ambition was to make the manual heartening underlining that SMTEs can succeed in this. Even though different practices don't automatically cancel out others, I underlined that SMTEs can implement sustainable actions one practice at a time according to their available resources.

SMTEs are practical and need visuality to make learning easier. That's why color, icons, and different types and sizes of fonts are used. They want responsibility communicated appropriately and reasonably, and that has been taken into account when planning the expression of the manual. Target group is considered while combining the needs and wishes of commissioners.

9 Discussion

When it comes to the reliability of this thesis, I wanted to use as new information as possible which adds to the reliability. The ambition was to use only primary sources, but in a few occasions, the original book wasn't available, so the only option was to use a secondary source. The range of literature used was quite wide but the lack of free access to some of the acclaimed books was one restrictive issue. Also, the short timeline of this thesis process and personal reasons limited the chance to dive into the subject even more and read up on a wider selection of literature and material. Reliability of the thesis seems good, since the theoretical framework of this thesis consists of material from experts, researchers, and professionals of the subjects dealt with.

Manual was quite difficult to start but once the overall style was figured out, it got notably easier. The intention was to make the manual as visual possible. One problem faced in the beginning was that there weren't any relevant pictures available to use for this thesis. Some copyright free icons were used, and the layout and colors were chosen to make the manual interesting. One of the biggest challenges was to make the information in the manual easy to read. It was difficult to think, which words to use instead of industry related words. The VISIT

project received two versions of the ready manual. They also received the draft version, which they can edit online to make possible changes or additions.

Some of the possible follow-up issues could be an easy beginner's material for measuring and reporting sustainability in the company. Also, the same target group of this thesis would benefit from instructions for communicating and marketing responsibility to customers. The commissioners also made a request to include safety aspect of responsibility to the manual, but the time ran out before the addition was made. This could be one of the issues to be examined.

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Attachments

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Attachment 1: Visual appearance of a page

Heading 1

Text here.

Heading 1

- Here is a text, that introduces responsibility and tells more about it. Here is a text, that introduces.
- Here is a text, that introduces responsibility and tells more about it. Here is a text, that introduces.
- Here is a text, that introduces responsibility and tells more about it. Here is a text, that introduces responsibility and tells more about it.

Heading 1

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Heading 1

- Here is a text, that introduces responsibility and tells more about it. Here is a text, that introduces responsibility and tells more about it.
- Here is a text, that introduces responsibility and tells more about it.
- Here is a text, that introduces responsibility and tells more about it.

- ! Introduction of responsibility, something important to note and realize.
- Introduction of responsibility, something important to note and realize.
- Introduction of responsibility, something important to note and realize.

Attachment 2: Visual example of a page with responsibility benefits

Heading 1

Heading 2

Here is described reason to start practicing responsibility actions. Here is described reason to start practicing responsibility actions. Here is described reason to start practicing responsibility actions. Here is **described reason** to start practicing **responsibility actions**. Here is described reason to start practicing responsibility actions. Here is described reason to start practicing responsibility actions

Heading 2

Here is described reason to start practicing responsibility actions. Here is described reason to start practicing **responsibility actions**. Here is described reason to start practicing responsibility actions. Here is described reason to start practicing.



Heading 2

Here is described reason to start practicing responsibility actions. Here is described reason to start practicing responsibility actions. Here is described reason to start practicing responsibility actions.



Here is highlighted a **few reasons** to start practicing **responsibility**.

Heading 2

Here is described reason to start practicing responsibility actions. Here is described reason to start practicing **responsibility actions**. Here is described reason to start practicing responsibility actions. Here is described reason to start practicing responsibility actions. Here is described reason to start practicing responsibility actions. Here is described reason to start practicing responsibility actions.

Attachment 3: Visual appearance of starting guidelines

Heading 1

<p>Heading 2</p> <p>Here is described an instruction, how to start practicing responsibility actions</p> 	<p>Heading 2</p> <p>Here is described an instruction, how to start practicing responsibility actions</p>
<p>Heading 2</p> <p>Here is described an instruction, how to start practicing responsibility actions</p>	<p>Heading 2</p> <p>Here is described an instruction, how to start practicing responsibility actions</p> 
<p>Heading 2</p> <p>Here is described an instruction, how to start practicing responsibility actions</p>	<p>Heading 2</p> <p>Here is described an instruction, how to start practicing responsibility actions</p>
<p>Heading 2</p> <p>Here is described an instruction, how to start practicing responsibility actions</p>	<p>HEADING 2</p>
<p>Heading 2</p> <p>Here is described an instruction, how to start practicing responsibility actions</p>	<p>Here is described an instruction, how to start practicing responsibility actions and other relevant information. Here is described an instruction, how to start practicing responsibility actions and other relevant information. Here is described an instruction, how to start practicing responsibility actions and other relevant information</p>

Attachment 4: Visual appearance of the checklist

_____ responsibility checklist:

Concrete instruction

Concrete instruction

Concrete instruction

concrete instruction

Concrete instruction
