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A Case Study of the Landmark Mandarin Oriental

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**SDG-Kategorie:**

- SDG 1:** **Armut** in all ihren Formen und überall beenden
- SDG 2:** Den **Hunger** beenden, **Ernährungssicherheit** und eine bessere **Ernährung** erreichen und eine nachhaltige **Landwirtschaft** fördern
- SDG 3:** Ein **gesundes Leben** für alle Menschen jeden Alters gewährleisten und ihr Wohlergehen fördern
- SDG 4:** Inklusive, gleichberechtigte und hochwertige **Bildung** gewährleisten und Möglichkeiten **lebenslangen Lernens** für alle fördern
- SDG 5:** **Geschlechtergerechtigkeit** erreichen und alle Frauen und Mädchen zur Selbstbestimmung befähigen
- SDG 6:** Verfügbarkeit und nachhaltige Bewirtschaftung von **Wasser und Sanitärversorgung für alle** gewährleisten
- SDG 7:** Zugang zu bezahlbarer, verlässlicher, nachhaltiger und moderner **Energie** für alle sichern
- SDG 8:** Dauerhaftes, breitenwirksames und nachhaltiges **Wirtschaftswachstum**, produktive **Vollbeschäftigung** und **menschenwürdige Arbeit** für alle fördern
- SDG 9:** Eine widerstandsfähige **Infrastruktur** aufbauen, breitenwirksame und nachhaltige **Industrialisierung** fördern und Innovationen unterstützen
- SDG 10:** **Ungleichheit** in und zwischen Ländern **verringern**
- SDG 11:** **Städte und Siedlungen** inklusiv, sicher, widerstandsfähig und nachhaltig gestalten
- SDG 12:** Nachhaltige **Konsum- und Produktionsmuster** sicherstellen
- SDG 13:** Umgehend Maßnahmen zur **Bekämpfung des Klimawandels** und seiner Auswirkungen ergreifen
- SDG 14:** **Ozeane, Meere und Meeresressourcen** im Sinne nachhaltiger Entwicklung erhalten und nachhaltig nutzen
- SDG 15:** **Landökosysteme** schützen, wiederherstellen und ihre nachhaltige Nutzung fördern, **Wälder** nachhaltig bewirtschaften, Wüstenbildung bekämpfen, Bodendegradation beenden und umkehren und dem Verlust der **biologischen Vielfalt** ein Ende setzen
- SDG 16:** **Friedliche und inklusive Gesellschaften** für eine nachhaltige Entwicklung fördern, allen Menschen **Zugang zur Justiz** ermöglichen und leistungsfähige, rechenschaftspflichtige und inklusive **Institutionen** auf allen Ebenen aufbauen
- SDG 17:** **Umsetzungsmittel stärken** und die Globale Partnerschaft für nachhaltige Entwicklung mit neuem Leben erfüllen

**Haupt-SDG der Arbeit:** SDG 12 - Nachhaltige **Konsum- und Produktionsmuster** sicherstellen

**Keywords:** CSR, Luxushotellerie, Umweltzertifizierung, Ressourceneinsparung, Hongkong



## **BACHELOR'S THESIS 2**

### **Sustainability in Luxury Hospitality: A Case Study of the Landmark Mandarin Oriental**

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## Abstract

This paper addresses the issue of sustainability in luxury hospitality. It is apparent that the topics are complex and dynamic and might even seem contradictory at first glance. Nevertheless, the trend emerges that luxury hotels mention sustainable practices in their sustainability reports, but all too often there are no indicators and no external verification which would confirm or evaluate these measures. Therefore, the main research question was to which extent sustainable tourism is practiced in the luxury hotel the “Landmark Mandarin Oriental, Hong Kong”. At the beginning, the paper gives insights into the concepts of sustainable tourism, CSR and the market segment of luxury tourism. In the second part, the sustainable practices of the hotel are evaluated on the basis of the criteria of the “Austrian Eco-label for Tourism and Leisure-time Industry” and the “Sustainable Development Goals”. The relevant information for the evaluation were obtained through participatory observation made by the author during her three-month internship at the hotel. The outcome of this paper shows that the hotel seems to focus more on environmental aspects of sustainability than on the economic or social factors. However, the managers and employees show both great commitment and motivation to act more sustainably in their practices.

### **Keywords:**

- Sustainability
- CSR
- Luxury Tourism

## Zusammenfassung

Diese Arbeit befasst sich mit der Thematik der Nachhaltigkeit in der Luxushotellerie. Es ist offensichtlich, dass die Themen komplex und dynamisch sind und auf den ersten Blick sogar widersprüchlich erscheinen mögen. Dennoch zeichnet sich der Trend ab, dass in Nachhaltigkeitsberichten von Luxushotels nachhaltige Praktiken erwähnt werden, doch allzu oft gibt es keine Indikatoren und keine externe Verifizierung, die diese bestätigen oder evaluieren würden. Die Hauptfrage die es zu klären galt war inwiefern Nachhaltigkeit tatsächlich im Luxushotel "The Landmark Mandarin Oriental" integriert ist und welche Instrumente in diesem Zusammenhang eingesetzt werden. Zu Beginn gibt die Arbeit Einblicke in die Konzepte des nachhaltigen Tourismus, CSR und das Marktsegment des Luxustourismus. Im zweiten Teil werden die nachhaltigen Praktiken des Hotels anhand des "Österreichischen Umweltzeichens für Tourismus" und der "Ziele der nachhaltigen Entwicklung" bewertet. Die für die Auswertung relevanten Informationen wurden durch teilnehmende Beobachtungen gewonnen, die die Autorin während ihres dreimonatigen Praktikums im Hotel machte. Das Ergebnis dieser Analyse zeigt, dass auf die Umweltaspekte der Nachhaltigkeit mehr eingegangen wird als auf die wirtschaftlichen oder sozialen Faktoren. Jedoch zeigen die Manager und Mitarbeiter sowohl großes Engagement als auch Motivation, ihre Aktivitäten nachhaltiger zu gestalten.

### **Keywords:**

- Nachhaltigkeit
- CSR
- Luxustourismus

## Signed Declaration

I hereby declare that the present bachelor's thesis was composed by myself and that the work contained herein is my own. I also confirm that I have only used the specified resources. All formulations and concepts taken verbatim or in substance from printed or unprinted material or from the Internet have been cited according to the rules of good scientific practice and indicated by footnotes or other exact references to the original source. The present thesis has not been submitted to another university for the award of an academic degree in this form. This thesis has been submitted in electronic form. I understand that the provision of incorrect information may have legal consequences.

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## List of Abbreviations

**ASC** Aquaculture Stewardship Council

**BMU** Bundesministerium für Umwelt

**CG** Corporate Governance

**CO<sub>2</sub>** Carbon dioxide

**CSR** Corporate Social Responsibility

**et. al.** et alia

**FH** Fachhochschule

**FSC** Forest Stewardship Council

**GDP** Gross domestic product

**GSTC** Global Sustainable Tourism Council

**HKSSC** Hong Kong Sustainable Seafood Coalition

**ITB** Internationale Tourismus Börse

**KPI** Key Performance Indicators

**LDC** Least Developed Countries

**GRI** Global Reporting Index

**LED** Light-emitting diodes

**LMO** Landmark Mandarin Oriental

**MSC** Marine Stewardship Council

**n.d.** no date

**NGO** Non-governmental Organisation



**OSHA** Occupational Health and Safety Administration

**PR** Public Relation

**SDG** Sustainable Development Goals

**SIDS** Small Island Developed Countries

**UN** United Nations

**UNCED** United Nations Conference on Environment and Development

**UNEP** United Nations Environmental Programme

**UNWTO** World Tourism Organisation

**US** United States

**VKI** Verein für Konsumenteninformation

**WWF** World Wide Fund for Nature

## 1. Introduction

### 1.1 Problem Statement

Due to the fatal consequences of climate change, raising awareness of sustainability is an issue for all industries, including the tourism sector (Jenkins & Schröder, 2013, p.33). There is inevitably a relationship between sustainability and tourism. However, the interrelation between tourism and climate change is reciprocal: tourism is potentially affected, but it is also one of the causes of global warming, primarily due to its energy consumption (Rein & Strasdas, 2017, p. 45). Especially in the luxury tourism industry, where resources are often used to an even higher extent, sustainability is a critical issue.

The significant growth of the middle class and the desire of greater status increase the demand for luxury hotels (Low, 2010, p.2). But it is precisely the luxury tourist in the 21st century who is well-educated and therefore concerned about the environmental impacts of tourism (Bendell & Kleanthous, 2007, p.13). However, the term luxury tourism is often linked with conspicuous consumption and personal indulgence (Moscardo, 2017, p.170) what raises the question if there can be a compatibility of sustainability and luxury in the hospitality sector.

Nevertheless, it seems as a common practice for hotels to adopt corporate social responsibility programmes in their business plans and to publish statements on ethical standards on websites or in annual reports. But it remains unclear, whether they are actually engaged in sustainable tourism. If this is not the case and tourism is not managed responsibly, there will be negative impacts on the environment, society and the economy.

This thesis will have a closer look at sustainable practices of the Landmark Mandarin Oriental, a 5-star hotel which claims to operate in a responsible and sustainable way. Sustainability values are deeply ingrained in Mandarin Oriental's heritage as one of the

key guiding principles is “Acting with Responsibility” (Mandarin Oriental Hotel Group, 2019, p.11). But even if mission statements are beautiful, they do not yet reflect reality. The task now is to check to what degree sustainability is embedded also applied.

The aim of the work is to find out how far sustainability is integrated in the Landmark Mandarin Oriental and which specific measures are taken to improve the sustainable performance of this luxury hotel.

The above-mentioned problem statement led to following question:

**To what extent is sustainable tourism practiced in the luxury hotel the Landmark Mandarin Oriental, Hong Kong?**

***Main Assumption:*** Sustainable measures are implemented in most areas of the Landmark Mandarin Oriental.

During the internship, the author noticed that the social as well as the ecological dimension of sustainability play significant roles in the hotel. Among other things it became visible through the limitation of single use plastic products or wellness programs for the employees. However, it is not entirely clear to which degree sustainability is actually practiced. For this reason, the hotel's sustainability activities are measured on the basis of the criteria of the Austrian eco-label connected with the Sustainable Development Goals.

In order to answer the research question, the following sub-questions need to be answered first:

1. Are the aspects of the luxury tourism industry compatible with sustainability?

*Assumption:* The aspects of luxury tourism limit sustainable development.

Given the fact that especially in luxury hotels natural resources are used to a higher extent and that there is a high number of imported products, mainly due to the needs

and wants of the customers, sustainability is often neglected. Asians in particular are often associated with excessive consumption of luxury products. The problem is broken down by literature research and is addressed again in the discussion through the findings of the empirical part.

## 2. Is the hotel working on the implementation of all nine SDGs specified by the hotel group?

*Assumption:* The hotel works on each of the nine Sustainable Development Goals the Mandarin Oriental group focusses on.

The Mandarin Oriental Group includes sustainability not only in their philosophy, but also stated in their sustainability report to work on nine of the seventeen Sustainable Development Goals. For subsidiaries, the implementation can often be difficult as not every hotel is the same, there are location-specific differences as well as an individual corporate culture. However, observations by the author have shown that some elements of the SDGs are already an integral part of the company. In the empirical part, the observations are discussed and specific measures are pointed out.

### 1.2 Methodology Overview

This work is based on a detailed literature research and on observations during an internship at the Landmark Mandarin Oriental Hotel.

The author will conduct a comprehensive literature research to obtain the exact information necessary to answer the research question and to verify the accuracy of the assumptions. Books, as well as journal articles and the internet will be used to obtain relevant theories and surveys. In addition, the data is compared, selected and evaluated.

Besides literature research, the author will apply empirical methods to learn more about the current situation regarding sustainability in luxury tourism. During the 3-month internship observations were made and unplanned conversations were held. At

the beginning of the second chapter "Methodology and Research Design" the research method will be examined in more detail.

### 1.3 Overview of the Paper Design

The thesis is basically divided into six parts. In the first chapter the author presents the current situation of sustainability in tourism with a focus on the luxury sector. As a result, the main question and two assumptions that need to be verified have been established. Furthermore, a short insight into the research method was given.

In the second part "Methodology and research design" the research method is explained in more detail and relevant criteria for the selection process are given. The third chapter should clarify important terms as well as concepts that are necessary for the thesis. These terms are: Sustainability, sustainable tourism, luxury, luxury tourism, corporate social responsibility, the Sustainable Development Goals, eco-labelling and the Austrian Eco-label for Leisure and Tourism.

Furthermore, there will be a short introduction to the Landmark Mandarin Oriental hotel. The empirical part will comprise the sustainability analysis of the hotel. The results of the empirical research will be presented in the discussion chapter. Finally, the last chapter will answer the main question and the assumptions will be verified or falsified. Furthermore, the author will point out some suggestions for improvement. To sum up, criticism of the work and a prospect are presented.

## 2. Methodology and Research Design

This Bachelor's thesis is based on an intensive literature research. The main sources of information are professional journals as well as textbooks. Access to specific literature is provided by the general library catalogue of the University of Applied Sciences FH Joanneum at the locations Graz and Bad Gleichenberg, as well as the Austrian Library Network. Further information was obtained from online databases such as

ScienceDirect, Researchgate and Springerlink. Moreover, the search engine Google Scholar was used to retrieve more journal articles. In general, the author did not choose to only use journals which are included in the VHB ranking, as there are not many which deal with sustainability and tourism. Articles were used as sources if they fulfil certain criteria such as a clear abstract and a clear formulation of questions as well as a comprehensible presentation of the methods. Journals include Sustainability, Journal of Sustainable Tourism and Ecology and Society. Journals which are ranked are the Ecological Economics and Journal of Business Research. In certain cases, the author decided to use websites as an informational source, if they are relevant and trustworthy. Especially, websites of formal institutions serve as references.

The search includes German and English literature with a focus on relevance and actuality. The following table shows examples of the terms used to search for literature.

<b>German</b>	<b>English</b>
Nachhaltigkeit	Sustainability
Nachhaltiger Tourismus	Sustainable Tourism
Luxus	Luxury
Luxustourismus	Luxury Tourism
-	CSR
-	Sustainable Development Goals
Österreichisches Umweltzeichen	Austrian Ecolabel

The preference will be given to literature from 2010 onwards, due to the continuing development of technology, as well as the change of the society. In individual cases, the author chooses to use older literature, as there are concepts that are particularly relevant in the sociology of tourism and sustainability and that have existed for some time.

The empirical approach is based on participant observation made by the author during her three-month internship at the Landmark Mandarin Oriental in Hong Kong. The observations were carried out during work in the hotel, both in service and in her duties in the office. In order to include the three dimensions in the sustainability assessment of the internship company and to create a structure, the criteria of the Austrian eco-label and the Sustainable Development Goals were used.

Regarding the used methodology, participatory observation aims to provide insights into the actions, behaviour or impact of the behaviour of the individual or a group of people (*Teilnehmende Beobachtung*, n.d.). The main characteristics are the immersion of the researcher in the field under investigation, her observation from the perspective of the participant, but also her influence on the observed environment through her participation (Flick, 2017, p. 287).

In accordance to Diekmann, the observation can be classified into 5 types (Diekmann, 2005, p.469):

- Open / covert observation
- Participating / non- participating observation
- Observation in a laboratory / field observation
- Systematic / unsystematic observation
- Self-observation / third-party observation

Since the author herself worked in the company and took an active role in the social field, the author decided to conduct a participating, third-party, field observation. Moreover, the observation was covert, so it was carried out without the explicit awareness and agreement of the participants. This may be criticised, as the observation might interfere with the privacy of the participants and is often condemned as unethical (Diekmann, 2005, pp. 470, 471). However, the observations relate to quite harmless everyday situations. Additionally, this method seemed to be very useful because the so-called Hawthorne effect can be avoided. This occurs when the participants know about the observation and therefore change their natural

behaviour (Kenton, 2019). Participatory observation aims to gain as much internal perspective as possible on the field under investigation while at the same time keeping a certain distance to actually notice that certain behaviours are in need of explanation. However, if the active participation leads to a strong identification with the group and the culture becomes too familiar, one speaks of the phenomenon of “going native” (Diekmann, 2007, p. 654). Due to the fact that the author quickly settled into her environment and was able to identify herself easily with the corporate culture, she recognized the danger early. Therefore, she was aware of the problem from an early stage on and worked continuously on her self-reflection. Moreover, the author conducted an unsystematic observation. This is understood as having no accurate observation pattern, what does not mean that the observation was random. Especially the actual sustainable behaviour of the individuals could often be better investigated through unsystematic observation. For a higher reliability, notes were taken either during the observation or quickly afterwards in order to prevent distortion due to memory gaps. Nevertheless, she does not preclude a possible distortion, since the thesis was written several months after the internship. At the end of the internship, the author filled in specific persons on her review of the sustainability performance of the company, hence it was possible to answer the criteria by talking to managers and the employees. Questions that still remain open could be clarified by e-mail.

### 3. Terminology and related concepts

This section aims to improve the understanding of sustainability, its importance in tourism and in the sector-specific companies. As a matter of fact, sustainability is a very extensive topic and including every detail would go beyond the scope of this paper. Therefore, only an overview of the principles will be given and the focus will be put on concepts of sustainability in the tourism sector.



### 3.1 Sustainability

One of the first documentations of the principle of sustainability was published in the book “*Sylvicultura Oeconomica*” by Hans Carl von Carlowitz in 1713. His idea of a sustainable use of forest was that only so much wood should be cut as could be regrown through planned reforestation projects (Spindler, 2013, p.11). Carlowitz, who worked as a royal mining administrator in the Electorate of Saxony, was primarily interested in forests, because he understood that the industry at this time relied on the constant supply of timber. Thus, he identified the relationship between sustainability and economy, and argued that if social authorities would not focus on preventing deforestation, the industry would suffer (Grober, 2007, p.7).

However, it was not until the 1970s that sustainability became a public issue. The new global environmental policy was significantly influenced by the United Nations environmental conferences. This is also where the concept of sustainability was coined and became increasingly popular (Spindler, 2013, p.14). In 1972, the first worldwide environmental conference convened under the UN was held in Stockholm with 113 countries and over 400 non-governmental organisations (NGOs) participating (Hyder, 2019). The main purpose of the conference was to serve as a practical model for encouraging governments and international organizations to take action to protect and enhance the human environment (Brisman, 2011, p.1039). An important outcome of the Stockholm Conference was the foundation of the United Nations Environmental Programme “UNEP”, the leading global environmental authority (The United Nations Environment Programme (UNEP), n.d.).

In 1987, the World Commission on Environment and Development, chaired by Gro Harlem Brundtland of Norway, draw attention again to sustainable development resulting in the publication of the Brundtland Report entitled “*Our Common Future*” (Goodland & Daly, 1996, p.1013). Brundtland made the term sustainable development widely known as

*“development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (Our Common Future, 1987).*

This definition highlights that sustainability has to be understood as a concept for the long-term and includes the social aspect of creating justice for future generations (Diesendorf, 1999, p.3).

Another outcome of the Brundtland report was the organization of a conference called the United Nations Conference on Environment and Development (UNCED) by the UN General Assembly held in Rio de Janeiro in 1992 (Spindler, 2013, p.16). Also known as the Earth Summit, the UNCED was the largest gathering of world leaders as of 1992, with 117 heads of state and representatives of 178 nations attending (UN, 2019). The final document of the conference, the Agenda 21 addresses all essential policy areas of environmentally sound and sustainable development and serves as a detailed action plan to counteract further deterioration of the situation, achieve gradual improvement and ensure sustainable use of natural resources (BMU, n.d.) In the broader sense, Agenda 21 emphasised the linkage between environmental, economic and social factors of sustainability.

These specific aspects are often considered as the three pillars of sustainability or the Triple Bottom Line. Even though there is a variety of definitions of the term and its interpretation is often challenging, each of them includes in one way or another, aspects of economy, environment and social equity, which should all be of equal importance (Spindler, 2013, p.23).

However, this concept has often been criticised. Given the great differences in geographical, cultural and historical conditions in which people live, equating environment, economy and social affairs is problematic (Vogt, 2009, p.142). A more

realistic approach of the three pillars was given by Volker Stahlmann, who recreated the three pillar model by saying that:

*“The environment is the foundation on which the social, cultural and economic pillars are built. Sustainable development represents the roof of the building and is supported by the structure”* (Stahlmann, 2008, p.59).

Rein and Strasdas also point out that there are absolute limits to the carrying capacity of the Planet Earth in terms of securing human livelihoods, and that ecological sustainability therefore plays the leading role (Rein & Strasdas, 2017, p.12).

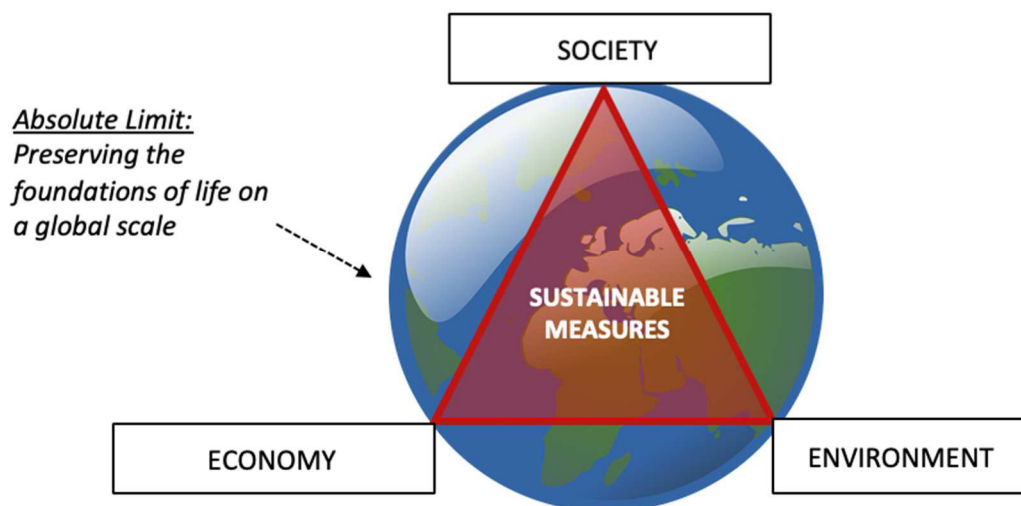


Figure 1: The dimensions of sustainability, based on Rein, H., & Strasdas, W. (2017). *Nachhaltiger Tourismus: Einführung* (2. Auflage). UTB.

The author also argues that society must always take precedence over the economy, even if the two are closely related. This derives from the author's perception that ethics are the basis for sustainable development. Nevertheless, sustainability has to be seen as a holistic concept and a certain balance between the dimensions has to be found, so that there is a maximisation of benefits and a minimisation of compromises between the society, the growth of the economy and the protection of the environment.

Everyone has to take on the challenge of working towards a more sustainable future and the hospitality sector is not an exception. Especially hotels play an essential role in improving the environment since the tourism industry contributes 5% of global carbon dioxide emissions (Rein & Strasdas, 2017, p. 59). Besides, tourism also has a great influence on the ecological and social aspects. The link between tourism and sustainability is examined in more detail in the next section.

### 3.2 Sustainable Tourism

Tourism is an economic powerhouse, accounting for 10% of global GDP, 30% of services exports and 1 in 10 jobs worldwide. It and is also the third largest category of export earnings worldwide. As a sector that is intertwined with virtually all other economic sectors, tourism has a profound and far-reaching impact on all dimensions of sustainable development (UNWTO, 2017, p.13).

The World Tourism Organisation UNWTO attempts to give an overview of the most important interrelationships in the development of sustainable tourism (Wolf, 2008, p.2). The principles of sustainable tourism combine all environmental, economic and socio-cultural aspects of tourism development and should be applicable to all forms of tourism such as mass and niche segments. It is essential to practice tourism in a way, that guarantees its long-term sustainability (UNWTO, n.d.).

The focus is on maintaining ecological processes, helping to preserve the natural heritage and natural biodiversity (Wolf, 2008, p.2). Tourism is a human activity which is both dependent on natural resources and contributes to their depletion. Although all tourism activities are inevitably local, they add up to phenomena of global importance (Hall et al., 2015, p.43).

As the tourist product is highly dependent on mobility, tourism is often ascribed a high environmental impact (Rein & Strasdas, 2017, p.243). As research shows, tourism accounts for 5% of the global gas emissions, which is why it is from utmost importance to reduce the man-made climate change. Another factor, which is highlighted by the UNWTO, is to respect the socio-cultural authenticity of the host communities and preserve their cultural heritage and traditional values (UNWTO, n.d.). Conflicts caused by different moral and value concepts of tourists and natives, westernization, but also precarious working conditions can be a result of tourism (Rein & Strasdas, 2017, p.222). Lastly, the definition focuses on insurance viable, long-term economic operations, which should be beneficial to all stakeholders (UNWTO, n.d.) This includes the provision of stable employment and opportunities to benefit from social services while reducing poverty in the areas visited (Wolf, 2008, p.2).

In order to meet all the aspects of sustainable tourism, a certain commitment is required. With regard to actually making a change in the sustainability performance of tourism companies, all stakeholders have to be included in the process. This means that in order to achieve the objectives of sustainable tourism, the long-term interests of the business, the government, the local community, and the tourists themselves have to be combined while always taken into consideration the environmental factors, especially the natural resources. Even though it is always in the eye of the beholder who is affected, the institutional component plays a particularly important role. Only through certain framework conditions such as political laws, self-commitments of service providers and sustainability-oriented travel decisions of tourists, it is possible to shape tourism in a more responsible manner. What really counts at the end of the day is which measures the hotel really seriously implements, why the basis for sustainable tourism is the institutional or corporate framework, also called "Corporate Social Responsibility". This issue will be further elaborated in the next chapters.

However, the realisation of this aspiration depends on many factors as well, including the form of tourism itself. One sector to which negative aspects on the environment as

well as the society are primarily attributed is luxury tourism. Whether this assumption is really true and what can actually be called luxury, is examined in the following sections.

### 3.3 Luxury Tourism

The term luxury is currently used in an inflationary context without being sufficiently precise. All too often, it is a hollow word, into which everyone puts their own understanding at will (Conrady et al., 2019, p.1).

For the definition of the term luxury, one can refer to the possibly objective definition of encyclopaedias (Kisabaka, 2001). The term originates from the Latin word “luxus” which can be translated as splendour, superfluous effort or opulence (Pons, n.d.). The Oxford English Dictionary defines it as “a state of great comfort or elegance, especially when involving great expense” (Oxford Dictionary as cited in Swarbrooke, 2018, p.4) According to the interpretation of the Merriam-Webster Dictionary, luxury is “a condition of abundance or great ease and comfort” (Merriam-Webster, n.d.) The German dictionary Duden refers to luxury as “expensive, wasteful, beyond the normal scope (of the standard of living or similar), not necessary, only for pleasure” (Duden, n.d.).

To conclude, in the course of the last decades a multitude of explanatory approaches to luxury have emerged (Conrady et al., 2019, p.1). Luxury in its traditional meaning is associated with the words comfort, price and abundance (Swarbrooke, 2018, p.8) For many years, luxury was closely associated with goods. Only in recent times, which for the first time in history are characterised by material opulence, the understanding of luxury has changed (Conrady et al., 2019, p.2). Luxury is no longer defined by glittering worlds and abundance alone. Instead, immaterial luxury is replacing the status thinking with values such as self-discovery, personal experiences, authenticity and time, that are stepping into the foreground (ITB, 2018b).

Nevertheless, the author wants to state that luxury is a very subjective term and might be interpreted in various ways due to the difference in values one has. The intergenerational points of view are linked to the development of the technology sector and the rise of wealth. However, regarding the intragenerational differences, social and cultural factors play an essential role in determining whether a product or a service is perceived as luxurious. This could also be the reason why the luxury sector is so complex and segmented and often even contradictory. The definition the author would provide would regard luxury as a product or service of high social and environmental quality that has an element of specialty, due to rarity or exclusivity. This also applies to luxury tourism.

Apart from this, luxury tourism must be seen as a market segment of tourism. From an economic point of view, in order to be able to make concrete statements about this market segment, price is still used as a quantitative characteristic (Steinecke, 2019, p. 12). In literature, everyone uses different numbers for defining the price of a luxury trip. The author has chosen to use the one that is mentioned by Steinecke, since this is the main source for her research. International luxury trips were defined as short trips abroad of up to three nights and expenses of more than 750 euros per night and long trips abroad of four or more nights and expenses of more than 500 euros per night (ITB, 2018b). This would imply that this market segment appeals usually to the target group of high earners.

Contrary to that, an important driver for luxury tourism is the rise of wealth in emerging markets and of their middle class. These consumers have been identified as still having high levels of interest in traditional luxury consumption (Moscardo & Benckendorff, 2011, p. 711). The demonstrative "bling-bling" consumption of luxury products plays a greater role in emerging markets than in industrialised countries (Steinecke, 2019, p. 55). Especially the Asian middle class, respectively China which accounts for 25% of the global luxury market, puts a greater emphasis on the use of luxury purchases to signal social status and generate prestige (Zhan & He, 2011, p.

1454). Wearing luxury products can help to show others their money and power, and they are more likely to be driven by the conspicuous value of luxury products (Liang, 2017, p. 23). For Middle-class tourists from emerging countries, luxury is therefore still associated with materialism (Amadeus IT Group, 2016, p. 15). This is also shown by the number of shopping trips abroad. Every third luxury tourist from the Asia Pacific region has already made a trip just for the sole purpose of shopping in another country. This target group also attaches great importance to comfortable accommodations with a variety of facilities (Steinecke, 2019, pp. 55, 56).

However, since the middle class can afford all these expensive goods, the term luxury, when described as exclusive and rare, might lose its meaning. In contrast to the middle class, "High Net Worth Individuals" or HNWIs, described as having assets in excess of \$1 million, are looking for a more holistic experience, where everything from the five-star hotel they stay in, to their facilities, their transportation and catering should be of the highest quality: they are looking for a (V)VIP experience that exceeds their expectations (Visit Britain & Kantar Millward Brown, 2018, p. 8). Luxury consumers, and millennial consumers in particular, are now buying more experiences and fewer products and are shifting from "owning" to "being". Luxury accommodation providers are now moving from products to experiences that are personal, shareable, authentic, immersive, unique and exclusive. They offer guests "unforgettable moments", surprising them with unexpected experiences (ITB, 2018a, p.29). A sense-oriented service culture is developing in tourism. This is confirmed by the spending on Experiential Luxury travel, which accounts for 55% of total luxury consumption, and the trend is rising (Steinecke, 2019, p. 111). Therefore, luxury can once again be considered exclusive. This is especially due to the fact that these unique experiences are also associated with high costs, i.e. they are rare, as only those who earn very well can afford them. The market segment of luxury tourism is still associated with a high price.



Thus, two tendencies emerge in the definition of luxury tourism. Unique and exclusive experiences are opposed to prestige and materialism. Even if there is a clear demand for new types of luxury tourism, such as experiential luxury travel, this does not mean that the traditional luxury concept of opulence and abundance is losing its validity. It only means that luxury tourism is segmented and highly dynamic. One reason for this is that the middle class is growing, and the rich are getting richer and richer, which implies that, financially speaking, they have even more opportunities to fulfil all their wishes. However, this could also mean that old standards are quickly becoming the norm and it is becoming increasingly difficult for hotels to meet the demands. It depends above all on the concept of the hotel which of these target groups it wishes to address, since it is impossible to satisfy everyone. In the context of this thesis, the question arises in particular which effects the demands of luxury tourists have on the economy, environment and society. For this purpose, the market segment luxury tourism with a focus on luxury hospitality will be considered as basis for the assumptions.

### 3.5 Sustainability in Luxury Hospitality

The distribution of the economic benefits of tourism is an important issue in relation to sustainable tourism (Swarbrooke, 2018, p.148). Generally speaking, luxury travel, as an economic factor, is generating enormous revenues in many sectors and also creating numerous jobs. Already the individual expenditure of luxury tourists for a holiday trip is at least three times higher than that of the average citizen. Thus, the global expenditure of at least 172 - 200 billion euros/year is of international importance for the economy as well (Steinecke, 2019). Nevertheless, the question arises who is really benefiting from their expenditures. If a luxury consumer spends 2,000 euros on a stay in a foreign resort where all labour and food is imported to meet the expectations of luxury tourists, the local economy benefits less than from a budget tourist who spends five hundred euros to stay with a host family and who is eating in

local restaurants using regional produce. When a more or less large part of the income from tourism flows abroad, one speaks of the leakage rate (Rein & Strasdas, 2017, p.220). Moscardo (2017, p.171) raises other issues of socio-economic development, such as that the luxury tourism often exploits countries due to their lower standards of living by for example paying cheaper salaries as well as lower prices of land. After all, this means that, globally speaking, luxury tourism brings many economic advantages, but regionally speaking, the money often does not remain in the destinations visited.

Another major challenge for the luxury tourism industry is managing the impact on the environment. Luxury travellers go on 5.6 trips per year compared to three for regular tourists (ITB, 2018a, p. 28). In addition, luxury tourists are more likely to make long haul trips what implies that the carbon footprint of these travellers is significantly higher (Swarbrooke, 2018, p.148). Furthermore, there is evidence that the luxury and high-end tourism uses natural resources such as water to a higher extent than other forms of tourism (Hadjikakou et al., 2015, p.15). This is due to spas, wellness areas or swimming pools, but also due to higher indirect water demand for higher quality food (Ceron et al., 2012, p.4). The water consumption of luxury tourists is on average three to four times higher per day compared to regular tourists (DEHOGA, 2016). From these findings, it can be concluded that luxury hospitality is not very beneficial to the environment. One reason why it is associated with such a high consumption of resources are the demands of tourists.

The attitude of the consumers towards luxury and sustainability plays an important role for sustainable tourism development. For many, going on holidays means escaping from the everyday life, seeking for pleasure and being irresponsible. The idea is for many, that they pay for their vacation and therefore forget that a destination they are only traveling to, is another one's home (Swarbrooke, 2018, p.149). A case study provided by Moscardo (2017, p.184) revealed that from more than 500 customers in three different luxury accommodations most of them still link luxury in tourism with extravagant consumption, personalised service, comfort and privacy and only a few connect it with sustainability. The guests are willing to accept sustainable practices as

long as they do not have to sacrifice their personal demands. However, sustainability could become more relevant as a result of the change of generation. Millennials are paying more and more attention to the sustainability of companies. Corporate social responsibility and brand values such as integrity, honesty and community involvement are becoming increasingly important in travel decisions (Steinecke, 2019, p. 115). To what extent this trend really corresponds to reality, however, is not clear from the literature.

Given all the challenges the industry is facing, luxury tourism cannot be viewed as sustainable. From an economic point of view, luxury tourism is an important global economic sector, but the region only benefits from it if the leakage rate is kept low. Additionally, the conspicuous consumption of water and the greenhouse gas emissions of tourists counteract sustainable development. However, it is certainly possible to reduce the negative impacts on the environment, economy and society and to foster its positive impacts. The trend of sustainable management, "Corporate Social Responsibility", seems to be establishing itself in the industry, especially to satisfy the next generation of luxury tourists. However, it needs to be clarified what this term actually means and how sustainable management can be implemented.

### 3.6 Corporate Social Responsibility in Tourism

Today, many tourism companies are committed to ecologically and socially responsible management and to integrating CSR into their management approach (Lund-Durlacher, 2018, p. 47). Corporate Social Responsibility can be described as the (mostly voluntary) integration of social and environmental concerns within the company's activities. This means that a self-committed investment in responsible action along the entire value chain should go beyond the compliance with existing legal regulations in the area of responsibility of the own business activity (Jonker et al., 2011, p.5). The concept and implementation of CSR in enterprises always implies the integration of the characteristics of sustainable development. CSR encompasses the three aspects of

sustainability and gives the fourth aspect, institutional sustainability, its framework on the basis of concrete instructions for action. The institutional prerequisite for a serious CSR commitment in a company is provided by Corporate Governance (CG) (Rein & Strasdas, 2017, p.239).

Corporate Governance is about ensuring independent, value- and success-oriented corporate management and about securing and increasing the value of the company. This also includes decision-making standards and duties of conduct for corporate bodies, structures and relations of companies with their shareholders and stakeholders (Schwalbach & Schwerk, 2008, p.71). For shareholders, the economic aspect of sustainability is basically the central issue. So are for example employees not only taken care of because it would be “ethically” correct, but because employee satisfaction leads to increased performance and can counteract the high price of fluctuation. Another example would be a reduction in resource use. The sustainability strategy of eco-efficiency has the aim to produce the same output with less use of resources and less environmental impact (Rein & Strasdas, 2017, p.12). Effectively, a more efficient use of resources leads to cost reductions for the business. Another aspect of corporate governance is stakeholder dialogue. Companies are part of the society and are in constant exchange with the other members of this society. Stakeholders have high expectations of responsible corporate governance (Lund-Durlacher, 2018, p. 48) and to satisfy their demands, communication is of great importance. Not at least as the image has an enormous impact on the success of the company. It therefore makes sense for the business to act seriously in order not to be accused of "green washing" and to maintain a good reputation. Many companies also want to protect their reputation by taking care of society.

The social commitment of companies is called “Corporate Citizenship”, whereby they present themselves as "good citizens". Typical forms of commitment are donation and sponsoring measures (including cause-related marketing), pro bono activities, the establishment of foundations or the release of employees for charitable purposes (Suchanek, n.d.). Here they do not make any profits per se, but can improve their

image all the more. This in turn could attract more customers, which in the end will generate more revenue and can satisfy both, shareholders and stakeholders.

In general, CSR in luxury tourism is about finding strategies to counteract the ecological and social burdens that arise from it. The difficulty lies in combining sustainability with the demands of all shareholders and stakeholders. Many businesses want “to do the right things”, but they do not know “how to do the things right”. A CSR system is very energy-intensive to implement and is a constant learning process. It starts with managers committing themselves to their social responsibility and incorporating this into the management philosophy. However, this is only efficient, if employees are motivated to pursue this vision and are willing to contribute to corporate responsibility (Lund-Durlacher, 2018, p. 48). Only then can gradual changes be realised.

If the business does not tackle the issue of commitment, empowerment and involvement, there are two possible outcomes: They might lose customers due to the fact that their sustainable practices are not corresponding with the requirements of the guests. On the contrary, if they are not dealing with their impacts on the society and environment at all, they lose customers due to the bad reputation they might receive. In order to actually implement CSR measures successfully, it is from utmost importance to look at the own situation of the company, to involve all the internal and external stakeholders and subsequently derive possible strategies. As the previous pages have shown, luxury tourism and sustainability are sometimes contradictory, but it is certain that small measures can counteract the negative impacts.

From the company's point of view, clear fields of action should be identified which serve as general guidelines for the implementation of a successful CSR commitment (Rein & Strasdas, 2017, p. 246).

<b>CSR GOVERNANCE</b>	<b>Corporate Values</b>	
	<b>Strategy</b>	
	<b>Management systems and controlling</b>	
	<b>Internal and external communication with share and stakeholders</b>	
<b>CSR FIELDS</b>	<b>Operational environmental protection</b>	<b>Interest of employees</b>
	<b>Integrated product policy</b>	<b>Consumer protection and interest</b>
	<b>Environmental protection in the supply chain</b>	<b>Working conditions in the supply chain</b>
	<b>Fair operating practices</b>	
	<b>Corporate Citizenship</b>	

Figure 2: CSR Fields of action based on Loew, T., & Rohde, F. (2013). *CSR und Nachhaltigkeitsmanagement Definitionen, Ansätze und organisatorische Umsetzung im Unternehmen* (pp. 1–30). Institute for Sustainability. [http://www.4sustainability.de/fileadmin/redakteur/bilder/Publikationen/Loew\\_Rohde\\_2013\\_CSR-und-Nachhaltigkeitsmanagement.pdf](http://www.4sustainability.de/fileadmin/redakteur/bilder/Publikationen/Loew_Rohde_2013_CSR-und-Nachhaltigkeitsmanagement.pdf)

It must realistically be noted that the selection of a suitable CSR system may be difficult due to the variety of offers and the lack of knowledge about CSR strategies. But when adapted to the business and properly implemented, it can help to minimise the costs, promote the exchange with stakeholders and minimise risk. A CSR system can be expanded step by step to accelerate learning processes and thus become successful in the long term. As mentioned above, measures include internal CSR projects, i.e. Corporate Governance, and Corporate Citizenship. But no matter in what form CSR is practised, it must be included in the core processes. A company that pursues a sustainable approach superficially and for PR purposes only, can neither satisfy shareholders nor stakeholders in the long term.

In order to answer the research question of this paper, two possible components of a CSR system are discussed below, which will serve as reference points of the analysis. The Sustainable Development Goals and the Austrian eco-label for tourism and leisure-industry.

### 3.7 The Sustainable Development Goals

Understanding and combining the interests of all shareholders and stakeholders is a complex issue if there is no theoretical or managerial framework given. (Schönherr et al., 2017, p.33) The Sustainable Development Goals, a set of 17 universally applicable, integrated objectives for sustainable development, which are accompanied by a total of 169 concrete targets and indicators (Woodbridge, 2015, p.1). They could be incorporated in the firms strategy to serve as a CSR tool to mitigate the negative impacts on the society and environment (Schönherr et al., 2017, p.38). At a high-level summit of the United Nations (UN) from 25 to 27 September 2015, the "Agenda 2030 for Sustainable Development" was adopted. All 193 member states of the United Nations are committed to working towards the implementation of Agenda 2030 with its 17 Sustainable Development Goals (SDGs) at national, regional and international level by 2030 (Österreichisches Bundeskanzleramt, n.d.) The SDGs focus on global development with and for sustainability and are intended to show that the environment serves as the foundation of all other goals. The SDGs contain topics which reflect an approach that views the environment, economy and society as embedded systems rather than separate, competing pillars (Woodbridge, 2015, p.2). The new SDG agenda urges businesses, governments and civil society actors alike to take on the challenge of a more sustainable way forward. For this reason, all stakeholders such as political and industry leaders and civil society actors were involved in the process of designing the goals, with the aim of making them more feasible (Scheyvens et al., 2016, p.3). The 17 goals include (United Nations, n.d.):

- 1) *No poverty*: Economic growth must be inclusive to provide sustainable jobs and promote equality.
- 2) *Zero hunger*: The food and agriculture sector offers key solutions for development, and is central for hunger and poverty eradication.
- 3) *Good health & well-being*: Ensuring healthy lives and promoting the well-being for all at all ages is essential for sustainable development.
- 4) *Quality education*: Obtaining a quality education is a foundation for improving people's lives and sustainable development.

- 5) *Gender quality*: Gender equality is not only a fundamental human right, but a necessary foundation for a peaceful, prosperous and sustainable world.
- 6) *Clean water and sanitation*: Clean, accessible water for all is an essential part of the world we want to live in.
- 7) *Affordable and clean energy*: Energy is central to nearly every major challenge and opportunity.
- 8) *Decent work and economic growth*: Sustainable economic growth will require societies to create the conditions that allow people to have quality jobs.
- 9) *Industry, innovation and infrastructure*: Investments in infrastructure are crucial to achieving sustainable development.
- 10) *Reduced inequalities*: To reduce inequalities, policies should be universal in principle, paying attention to the needs of disadvantaged and marginalized populations.
- 11) *Sustainable cities and communities*: There needs to be a future in which cities provide opportunities for all, with access to basic services, energy, housing, transportation and more.
- 12) *Responsible production and consumption*: Promoting resource and energy efficiency, as well as sustainable infrastructure
- 13) *Climate action*: Climate change is a global challenge that affects everyone, everywhere.
- 14) *Life below water*: Careful management of this essential global resource is a key feature of a sustainable future.
- 15) *Life on land*: Sustainably manage forests, combat desertification, halt and reverse land degradation, halt biodiversity loss.
- 16) *Peace, justice and strong institutions*: Access to justice for all, and building effective, accountable institutions at all levels.
- 17) *Partnerships*: Revitalize the global partnership for sustainable development.

The global objectives provide an opportunity for companies to address the challenges of better meeting society's expectations and contributing to sustainable development throughout the value chain (Schönherr et al., 2017, p.40). The Commission on Business and Sustainable Development strongly encourages the integration of SDGs into corporate values, management and strategy and the pursuit of CSR at sectoral level (BSDC (Business and Sustainable Development Commission), 2017). Many big firms such as Google, Intel, McDonalds, Coca Cola Company etc. already integrated the SDGs in their business model and the number is growing constantly (Business for 2030, n.d.).



This call is followed and it seems increasingly chic for tourism businesses to mention SDGs in sustainability reports.

As the tourism industry is related to practically all other sectors of the economy and also has impacts on the environment and society, it has a huge potential to drive sustainable development forward. Three objectives of the SDG mention sustainable tourism in particular: objective 8.9 of the SDG on the development and implementation of sustainable tourism policies that create jobs and promote local culture and products, objective 12.b of the SDG on the development and implementation of instruments to monitor the impact of sustainable development on sustainable tourism and objective 14.7 of the SDG on increasing the economic benefits of the sustainable use of marine resources for Small Island Developing States (SIDS) and Least Developed Countries (LDCs), including sustainable management of fisheries, aquaculture and tourism. Nevertheless, the UNWTO mentions in their report “Tourism for Development”, that tourism can be linked with each of the 17 goals (UNWTO, 2017). However, as noted in the previous chapters, travel can never be 100% sustainable and UNWTO's objectives are often conflicting.

Experts such as Friedl (2018, p. 65), Lund-Darlacher (2018, p. 49) and Saarinen (2019) criticise for example that the growth of tourism also automatically leads to increased global mobility. Therefore, SDG 8 Economic Growth and SDG 13 Climate Change are often controversial. This is especially the case in luxury tourism. It generates revenues as high as the GDP of New Zealand, but it is the luxury tourist who uses airplanes intensively, has private yachts, or other means of transport that emit many pollutants (Steinecke, 2019, p. 92). Another point that makes it difficult to deal with all SDGs are the political, legal, cultural and economic conditions. These are obviously different in every country and are subject to constant change (Lund-Durlacher, 2018, p. 49). Tourism companies in particular are often globally active and should respond to regional requirements (Lund-Durlacher, 2018, p. 52), otherwise no long-term benefits can be created.

Even though there might occur conflicts, the author still believes that tourism business can address the SDGs, however this involves a lot of commitment. In order to help companies align their strategies with the SDGs and measure and manage their implementation of the SDGs, the UN developed the SDG Compass. The guide presents five steps that assist companies in maximizing their contribution to the SDGs (GRI et al., 2016):

- 1) Understanding the SDGs
- 2) Defining priorities
- 3) Setting goals
- 4) Integrating
- 5) Reporting and communicating

However, following this guide is accompanied by some difficulties. These single measures of the SDGs have to be interpreted in the context of a company and its destination to measure the tourism system (Friedl, 2018, p. 63). To turn SDGs into sharper tools, companies must find Key Performance Indicators (KPIs) that are meaningful, comparable and specific enough to be used for decision-making (Hengerer, 2018). The SDG Compass provides businesses with a list of existing indicators which can be filtered by goals, targets and business themes (*Inventory of Business Indicators*, n.d.). Therefore, it is very energy-intensive to integrate the SDGs into a general sustainability strategy of a globally operating tourism enterprise. Furthermore, reporting is also associated with many ambiguities. It starts with the fact that SDGs are often mentioned in sustainability reports, but no reference is made to any measures that are actually implemented. Furthermore, they always have to be adapted to the company, as the SDGs are far too boldly formulated to be implemented at the corporate level. This is reinforced by the fact that SDGs are based on the principle of voluntariness and there is no external verification of implementation. So, people's morale is simply called upon, but there is no real pressure. Without an independent external assurance, for example, there is a risk that hotel groups will be accused of

what Dentsu Aegis Network (2018, p. 12) called "SDG Wash", a modification of the concept of "green wash":

*"Claims made in advertising the SDGs and the actual behaviour (activities) of the company differing."*

To avoid that a company uses SDGs only for PR purposes and actually tackle them, many things have to be considered. In principle, as is the case with any CSR tool, SDGs must be incorporated into the core of the business processes, so that there are long-term effects. Although individual measures are generally better than none, they are only superficial and cannot really be seen as a contribution to combating social and ecological issues. Moreover, in order to contribute seriously to the SDGs, companies have to integrate their achievements into their sustainable reports. The SDG Compass, for example, points out (GRI et al., 2016): *"It is important to report and communicate continuously on your progress against the SDGs in order to understand and meet the needs of your stakeholders"*. It is therefore not enough to simply provide figures on the current situation, but it must be made clear how the measures can lead to a change in the entire system. To solve global problems within a corporation is a utopia and practically impossible. However, if the regional issues are addressed and there is a process of change in the value chain, the integration of SDGs can foster development. The extent to which the SDGs are integrated in the examined hotel is evaluated in the empirical part.

As the chapter shows, a central component of CSR systems is also external verification. So-called eco-labels should serve to objectively measure the sustainability of companies and might be a more transparent tool. This will be discussed in the next chapter.

### 3.8 Ecolabels

Sustainability is a topic to which hotels are devoting themselves due to the increasing importance for guests and the public (Stomporowski & Laux, 2019, p. 31). In order to implement sustainability in hotel operations, eco-certifications serve as a useful tool.

In general, certification is a procedure by which the compliance with certain requirements is proven. Certifications are often limited in time and issued by independent certification bodies (Rein & Strasdas, 2017, p.261). The so-called eco-certification or accreditation and its label aim to provide relevant environmental information to consumers (Yeo & Piper, 2011, p.281). Therefore, a certified product or service, depending on the orientation of the chosen label, meets certain criteria of environmental and/or social compatibility (Friedl, 2002).

According to a survey by an online travel platform, there seems to be a growing interest in sustainable accommodations. However, it should be borne in mind that respondents often answer with the expectations of social desirability. The expressed commitment to sustainability does not manifest itself in the corresponding action, e.g. booking a sustainable hotel. Other criteria such as location or price still seem to be more important (Stomporowski & Laux, 2019, p. 32). This so called “value-action gap” (Chai et al., 2015, p. 96) is certainly one reason why the number of tourism businesses with eco-labels is so low. In Austria only 200 operators are currently registered with the Austrian Eco-label. If one assumes that there are almost 14,000 hotels, this does not even represent a share of 1.5 percent (WKO, 2020, p. 16). A comprehensive analysis of the certified tourism businesses in Germany showed similar results: Only 2.5 percent of more than 32,000 companies are eco-certified (Stomporowski & Laux, 2019, p. 32).

Nevertheless, an eco-label can be beneficial to the company. From the business perspective, cost savings can be achieved within the company, mainly through a resource-saving use of water and energy (Kang et al., as cited in Lund-Durlacher, 2015). Furthermore, the company acquires new competencies and achieves clearer

management structures what leads to an increased employee motivation (Rein & Strasdas, 2017, p.265).

Besides many advantages of certification, there are also aspects that can speak against it. Obtaining a certification usually involves costs and effort in implementation. Not every hotel has these resources sufficiently available (Stomporowski & Laux, 2019, p. 57). On top of this, there is the difficulty of even finding a suitable label. During the research, it was noticed that the labels specialize in different areas, the sets of criteria also differ and in addition not all are transparent e.g. the set of criteria is available online and can be accessed by everyone. However, experts agree on some crucial aspects of a serious label.

According to Rein and Strasdas (2017, p. 267) as well as Stomporowski and Laux (2019, p. 36) issues like transparency, the audit procedure, i.e. an on-site audit by independent organisations as well as the Recognition of the GSTC are crucial for a credible certification. The Global Sustainable Tourism Council (GSTC), has defined global standards for sustainable tourism with its criteria (Global Sustainable Tourism Criteria). These are intended to serve as minimum standards for certification systems and businesses in order to promote sustainable tourism (GSTC, n.d.). Additionally, it is from utmost importance to always take into account underlying framework conditions, such as legal, financial and environmental issues. Eventually, the company should have the capacity to meet the criteria.

To conclude, it can be said that, there are basically not many operators who have an eco-label, mainly due to the lack of demand. However, they can certainly bring advantages, but the potential is unfortunately not yet fully exploited. An eco-certification can contribute to the success of a company and also help to promote its image, but only if there is a serious engagement. The following chapter is intended to provide information on the structure and design of the criteria of the Austrian eco-label which is used for the empirical part. In chapter five, the sustainability analysis based on these criteria is carried out.

### 3.9 The Austrian Ecolabel for Tourism and Leisure-time Industry

An ecolabel which meets all the crucial criteria, according to the author, is the Austrian Ecolabel. The Austrian Ecolabel for Tourism and Leisure-time Industry was established in 1996 and was the first national eco-label for tourism in the world (GSTC, n.d.). It is awarded to tourism which are engaging in environmentally friendly management practices and social responsibility. It aims to increase the quality and environmental awareness in the Austrian tourism and leisure industry (Federal Ministry of Sustainability and Tourism, 2018, p.4).

An eco-label guideline is being developed on the basis of a proposal by the "Advisory Board on Eco-labelling", an advisory body of the Federal Ministry of Agriculture, Forestry, Environment and Water Management (BMLFUW), and an expert committee chaired by the Association for Consumer Information (VKI). This committee is composed of representatives of the administration (federal government, provinces, municipalities), the social partners (business, employees), NGOs (environment, consumer protection) and experts from the relevant subject area. At the end of this process, the "Advisory Board on Environmental Labels" takes the decision for publication of the guideline by the BMLFUW. The guidelines are therefore provider-independent and practice-oriented, since experience from all interest groups are incorporated (BMLFUW, 2014). The Ministry of the Environment is in charge of handing over the certificate (Bundesministerium für Nachhaltigkeit und Tourismus, 2018).

To date, the Ecolabel has been revised six times, most recently in 2018, and its scope has been extended to include the product group of museums and exhibition centres, and significant changes have been made to the mandatory criteria. These include the adaptations to the revised criteria of the EU Ecolabel for accommodation establishments, which came into force in 2017, as well as adaptations and the continued use of the "GSTC recognised standard" label (Verein für Konsumenteninformation, 2018).

Prerequisite for the award of the Austrian Eco-Label and for the entitlement to use the Austrian Eco-Label is the compliance with all relevant laws and regulations of the federal government, the province and the responsible municipality.

On the basis of a comprehensive catalogue of criteria, a company is assessed in the following areas: General management, environmental management, energy, water, waste, air, noise, office, cleaning, chemicals, hygiene, construction and housing, equipment, food, kitchen, transport and outdoor areas. The mandatory principles are - depending on the type of operation and the offer - presented in the mandatory criteria. With selectable target criteria, the specific operating situation such as size, range, equipment or location is taken into account (Bundesministerium für Nachhaltigkeit und Tourismus, 2018).

The catalogue of criteria contains mandatory and optional requirements. The mandatory criteria must be met by all companies wishing to be awarded the eco-label for tourism and leisure. An exception is only made for criteria that are demonstrably not applicable and therefore cannot be met. There are 52 criteria required for a tourist accommodation which have to be fulfilled (Federal Ministry of Sustainability and Tourism, 2018, p.7)

No	Criteria and requirements	BEH	PRI	GAS	CAT	GEM	TAG	SCH	MUS
W 01	<p><b>Water protection and water use</b></p> <p>The water utilisation of the enterprise is sustainable and does not impair environmental flows. If there is no supply from the public grid the origin of the water obtained by the enterprise is to be presented, cumulative effects of water utilisation are to be taken into consideration and potential water risks are to be evaluated. If a high water risk is identified in certain areas, goals to minimise these risks are identified and pursued in the sustainability concept.</p> <p><i>Assessment and verification:</i> The applicant has to present the origin of the water obtained and to show that the water utilisation has no negative effects and/or which steps have to be taken in the case of an identified water risk.</p>	M	M				M		

Figure 3: Must Criteria of the Austrian Eco-label (Federal Ministry of Sustainability and Tourism. (2018). *Eco-label Guideline EL200—Tourism and Leisure-time Industry*. [https://www.umweltzeichen.at/file/Guideline/UZ%20200/Long/Ec200\\_R7.0a\\_Tourism-and-Leisure-time-Industry\\_2018.pdf](https://www.umweltzeichen.at/file/Guideline/UZ%20200/Long/Ec200_R7.0a_Tourism-and-Leisure-time-Industry_2018.pdf))

In addition, optional measures must also be implemented, and a fixed number of points must be obtained. They are subject to a weighting that takes into account the ecological relevance, the economic and administrative effort and the expectations of the guests. Either measures from the catalogue of examples of optional criteria or

environmentally relevant own initiatives can be implemented. The required minimum points of optional criteria for a tourist accommodation with a restaurant and a wellness centre is 55 points (Federal Ministry of Sustainability and Tourism, 2018, p. 9)

M 17	<b>Employee policy and social benefits</b>	5		5	5	5	5	5	5
b)=E	a) The enterprise actively takes measures aimed at the promotion of young people's education, equal treatment of all staff members, integration of people belonging to (local) minorities that go beyond the legal provisions (1 point)								
U 61	b) Staff members receive additional benefits, laid down in writing: e.g. time off for education, free meals or meal vouchers, work clothes free-of-charge, access to institutions and/or price reductions for products/services of the enterprise, travel allowance for public means of transport. (0.5 points for every social benefit, a maximum of 2 points). c) The enterprise has an active wishes & complaints management scheme and a confidant has been appointed (1 point). d) When determining the working hours the enterprise and/or the premises takes into consideration the private situation of the employees and contributes thus to a good "work-life-balance". (1 point) e) The enterprise and or the premises cooperate in the field of staff recruitment with companies which aim at supporting less-favoured people with their re-entry into the primary labour market. (1 point) <i>Assessment and verification:</i> The applicant shall provide a statement of compliance with this criterion, together with the relevant supporting documentation, such as staff plan, social benefits laid down in writing, provision of the names of the relevant persons etc.								

Figure 4: Optional Criteria of the Austrian Eco-label (Federal Ministry of Sustainability and Tourism. (2018). *Eco-label Guideline EL200—Tourism and Leisure-time Industry*.

[https://www.umweltzeichen.at/file/Guideline/UZ%20200/Long/Ec200\\_R7.0a\\_Tourism-and-Leisure-time-Industry\\_2018.pdf](https://www.umweltzeichen.at/file/Guideline/UZ%20200/Long/Ec200_R7.0a_Tourism-and-Leisure-time-Industry_2018.pdf)

The eco-label is awarded for four years if all mandatory criteria are met, a certain number of points from the target proposals are achieved and this is confirmed by an on-site inspection. After expiry, the use of the label may be extended by a follow-up examination. The costs for the Austrian Eco-label are divided into one-time application fee and annual user fee, depending on the type of operation. In the case of the Landmark Mandarin Oriental Hotel, the application fee would be 800 euros and the annual usage fee 380 euros, as the hotel has more than 101 beds (Bundesministerium für Nachhaltigkeit und Tourismus, 2018).

Finally, the author draws the conclusion that the Austrian Eco-label is energy-intensive and also involves costs. The criteria lead to changes in the entire value chain and therefore managers and employees must pull together in order to continue to offer the same service to guests. However, the author believes that the label even improves service. Examples for this would be the ban of using food imitations, the requirement to prepare the food fresh or the offer of fresh tap water, as these criteria are all beneficial to the customer and enhance their travel experience. The chances are high that this eco-certification pays off. Nevertheless, it must be noted that the Austrian Eco-label focusses strongly on the ecological dimension of sustainability, whereas only



a few social aspects are taken into consideration, which are also mostly voluntarily. The author agrees that it certainly does include some important social factors, such as employee benefits, but not in such scope to actually measure the social performance of a company.

### 3.10 Conclusion from the theoretical part

In the theoretical part, the concept of sustainability in connection with luxury tourism and the related issues have so far been clarified. In general, the topic is very complex, due to the difficulty of interpreting the terms sustainability and luxury. Neither can luxury tourism be clearly defined, as guests differ in their personal values, culture and age, which have a great influence on travel behaviour. From this it can be derived that luxury tourism is highly segmented. Some still cling to the traditional image of abundance and opulence and want to spend their holidays in sumptuous hotels with a variety of facilities which offer comprehensive comfort. Others see luxury as something exclusive and rare and search for a travel experience that creates unforgettable moments. Apart from the personal definition, a factor which is not yet an integral part of travel for the luxury tourists is sustainability. In principle, guests are willing to accept sustainable practices as long as they do not have to give up their personal wishes. Meeting the demands of tourists and at the same time being sustainable is a major challenge for hotels. Unfortunately, luxury tourism can currently not be considered sustainable, mainly because natural resources are consumed above average. However, there could be a reorientation, as Millennials are increasingly emphasising the sustainability of companies.

This urges hotels to take on the challenges of sustainability and therefore implement CSR tools. Hereby, it has to be considered that a serious CSR system is a constant learning process that demands the commitment of managers, the empowerment of employees and the involvement of all stakeholders. Finding the balance between the

ecological, economic and social aspects, but also considering the institutional component is certainly difficult. However, if all of this is not addressed, the success of the company could suffer in the long term because shareholders and stakeholders remain unsatisfied.

One framework which is often included in the sustainability strategy of luxury hotels are the Sustainable Development Goals. All 17 goals are universally applicable and include ecological, economic and social aspects which should be addressed by nations as well as companies. However, it must be considered that tourism enterprises in different countries are faced with different challenges. Legal, political, cultural and economic conditions are subject to constant change, which makes it difficult to implement SDGs in a CSR strategy of a globally active company. Due to the fact that many hotel groups do not tackle these issues, SDGs are only mentioned superficially in their sustainability reports. This could accuse them of practising so-called "SDG washing". As a result, it is difficult and energy-intensive to implement the SDGs seriously, but to a certain extent not entirely impossible.

Another instrument that is also used in CSR management is the certification of eco-labels. Unfortunately, the target group is still too small, which is why only a few hotels are certified. However, the company can benefit from it, especially because it usually leads to a more efficient use of resources and therefore to cost savings. Furthermore, a credible certification, that is transparent, has an external and independent audit and is recognized by the GSTC, would also enhance the image of a hotel. Nevertheless, a certification is connected with costs and a high expenditure of time. This is also the case with the Austrian Ecolabel for Tourism and Leisure-time industry. However, the author believes that this certification pays off, especially if the company wants to improve its ecological performance.

To examine how far sustainable practices are integrated in the five-star hotel "The Landmark Mandarin Oriental", the criteria of the Austrian eco-label are applied and

the objectives of the SDGs are also taken into account. This will be evaluated in the next chapters of this paper, right after a short description of the company and its sustainability strategy.

#### 4. The Landmark Mandarin Oriental, Hong Kong

The following statements could be obtained through observations during the internship in the company and through various unplanned conversations with employees.

The Landmark Mandarin Oriental is a 5-star luxury boutique hotel located in the heart of Hong Kong's business and fashion district with 111 new and luxurious guest rooms and suites (Hongkong Land, n.d.). Since the hotel's opening, it has earned more than 180 local and international awards for its guestrooms, service, restaurants, bars and its 2300 m<sup>2</sup> spa. Moreover, the Landmark Mandarin Oriental is rated among the 58 most luxurious hotels in the world by Forbes travel guide. It features 6 different outlets, the 2 Michelin-star restaurant "Amber", "SOMM", a French neo-bistro and wine and sake bar, two Japanese restaurants namely "Kappo Rin" and "Sushi Shikon", which are all located on the 7th floor. On the ground floor and its mezzanine the all-day dining restaurant and bar, "Mo Bar", as well as "PDT – Please Don't Tell", a hidden cocktail bar, are located (Mandarin Oriental Group, n.d.). Their target group are luxury tourists for whom comfort and exceptional service play an important role. They enjoy the luxurious spa, rooms with bathtubs and a wide range of entertainment and want a hassle-free experience. Many of their guests are Chinese who especially demand premium food and drink experiences (Visit Britain & Kantar Millward Brown, 2018, p. 14). This must also be taken into account in the analysis.

Another point which should also be mentioned in order to get a better overview is that the hotel is part of the Mandarin Oriental Group, which operates hotels in all parts of

this world. With regards to sustainability, the luxury hotel group publishes a comprehensive sustainability report every year, which highlights the economic, environmental and social impact of their activities. The contents will now be discussed in more detail.

#### 4.1 Sustainability in the Mandarin Oriental Group

It would go beyond the scope of this paper to go into every measure, which the reason why only a few examples have been given. However, there are many fields of action into which they have integrated aspects of sustainability. The most relevant according to the author are pointed out.

- Sustainability as part of their corporate values:

One of the group's five key guiding principles is "Acting with Responsibility". This is described as maintaining integrity, fairness and honesty in all internal and external relationships, as well as supporting initiatives that improve the environment and acting as responsible members of communities (Mandarin Oriental Hotel Group, 2019, p. 11). The aim is to address all shareholders and stakeholder interests under consideration of the environment, what subsequently influences the selection and evaluation of decisions and actions of the group (Müller & Straatmann, 2014). Whether this is really always the case is determined in the empirical part.

- Shareholder and Stakeholder communication through a sustainability report:

The report has been drafted according to the Global Reporting Initiative (GRI) framework, an internationally recognised set of indicators of economic, environmental and social factors. However, there was no external assurance of this report (Mandarin Oriental Hotel Group, 2019, p. 51). This implies that stakeholders and interested parties must solely rely on the statements

published by the company. But even though the report itself has not been audited, a part of their sustainable practices has. In 2000, the group established their “Safe, Sound and Sustainable” programme. This includes topics, such as Fire Safety, Occupational Health and Safety, Security, Health and Safety of guests, Food & Beverage, Business Continuity Planning and Risk Management, Spa, Fitness and Wellness as well as Environment (Mandarin Oriental Hotel Group, 2019, p. 15). The compliance with these Safe, Sound & Sustainable guidelines is audited annually, however there are some critical points. First of all, not all of these guidelines are based on international standards. So are the guidelines of Spa, Fitness and Wellness and Environment based on international best practices (Mandarin Oriental Hotel Group, 2019, p. 15). Moreover, the list of criteria is not public, which makes it difficult to say what is really being measured. And even if, according to the report, there is an external audit, it is not clear from the document who carries it out. The question therefore arises how transparent this process really is.

- Sustainability as part of their strategy:

For their sustainability strategy, the group views the Sustainable Development Goals as a reference point for their actions and prioritised nine of them: SDG 2 - Zero hunger, SDG 3 - good health and well-being, SDG 6 - clean water and sanitation, SDG 8 - decent work and economic growth, SDG 10 - reduced inequalities, SDG 12 - responsible production and consumption, SDG 13 - climate action, SDG 14 - life below water and SDG 15 - life on land (Mandarin Oriental Hotel Group, 2019, p. 8). Unfortunately, the whole report never refers to the SDGs again. Only in the appendix there is an index that provides page references to corresponding stories and information. As has already been said in the theoretical part of this paper, it is very important to report on the progress against the SDGs and to provide clear indicators. Otherwise one cannot really speak of a commitment to the SDGs. However, this does not signify that the group is not seriously trying to work on its sustainability performance.

- Reduce of their resource consumption:

An initiative that must be positively emphasized is the introduction of their Environmental Targets. By the end of the year 2020, there should be an intensity reduction of 20% of energy per square metre, 25% of greenhouse gas emissions per square metre, 20% of water consumption per square metre and 25% of waste per guest night (Mandarin Oriental Hotel Group, 2019, p. 23). It is explained in detail how they measure consumption and the verification is also a part of their Safe, Sound & Sustainable Programme (Mandarin Oriental Hotel Group, 2019, pp. 24–32). Furthermore, they work closely with Greenview, an international consultancy for travel and tourism industry. In partnership with Cornell University, Greenview develops an annual benchmarking index for the consumption of energy, carbon and water. Mandarin Oriental is one of its participants (Ricaurte & Jagarajan, 2019, p. 5). Since this verification is carried out by a third party, the author believes that their statements about their consumption are credible.

- Fair treatment of employees:

The group identified their staff as their main asset to provide the best service and therefore emphasises on providing the right working environment as well as opportunities to foster their development. Respecting human rights and welcoming diversity and inclusiveness are core values and beliefs. The Mandarin Oriental Hotel Group recognizes international conventions and charters, such as the United Nations Universal Declaration of Human Rights and the fundamental conventions of the International Labour Organization (Mandarin Oriental Hotel Group, 2019, p. 18). To what extent this is also practised in each of the hotels, cannot not be ascertained. However, the author can report from her experience as an intern at the Landmark Mandarin Oriental that they definitely respect and appreciate the staff. Other measures for the improvement of staff well-being are pointed out in the empirical part.

- Support of many local projects

Regarding the social aspects of sustainability, the group engages mostly in Corporate Citizenship activities, such as donations, fund-raising or sponsoring (Mandarin Oriental Hotel Group, 2019, pp. 38–45). Although many examples are given in the report, most of these are individual measures. Only a few are continuous partnerships or programmes. However, it is very good that each hotel can choose for itself, with which organisation it wants to cooperate. In this way, the hotels address the issues of the local communities.

All in all, the hotel group's CSR programme has strong and weak points. It is clear that no programme can be perfect, since CSR is a constant learning process and many things have to be taken into account, as already discussed in the theoretical part of this paper. Nevertheless, it is necessary to go into more detail regarding a few points. Since there is no external review of the report, the author has tried to compare her performance with that of other luxury hotel groups. However, a comparison of sustainability performance turned out to be difficult. They differ in terms of location, number of rooms, the range of offers and other aspects which have to be taken under consideration. How good the figures of the hotel are in comparison to others, cannot be said. Therefore, an external evaluation would certainly be desirable. Moreover, the sustainability report only states the overall performance of the group, not of the single properties. This implies that even though there might be a lot of programmes in total, it is not clear, to which degree each of the properties is actually engaged. However, the point that is most important in relation to this work is the integration of SDGs.

Since they see SDGs as a reference point for their sustainability strategy, there is a lot of room for interpretation. They are treated only very superficially and are not addressed specifically through their actions. The question remains open whether one of the measures would not be implemented if the SDGs would not exist. From the

outside, it looks as if all their measures already exist anyway, and the integration of the SDGs do not lead to any innovation. There should be at least KPIs that report on the process of the SDGs, so that it can be considered as a serious commitment. Nevertheless, it should be stated that much is already being done to at least reduce the negative impact on the environment and to support the local community. The constant balancing of shareholders and stakeholders is certainly difficult and there is no company which is 100% sustainable. However, it is from utmost importance to “walk the talk” and that CSR is not only treated superficially and being used for PR purposes.

The empirical part will now deal with the question how sustainable one of their properties, the Landmark Mandarin Oriental, really is and if there are actually measures for the individual SDGs implemented.

## 5. Sustainability Analysis

Sustainability is a complex concept which, as already explained in the theoretical part, includes ecological, social and economic aspects. Especially because these have to be balanced constantly, it is difficult to evaluate them all equally. However, they must be taken into account in a sustainability analysis. In order to evaluate the sustainability performance of the internship company, the criteria of the Austrian eco-label for tourism and leisure-time industry will be used and the Sustainable Development Goals will be taken into account as well. In addition to the author's personal experiences, questions related to the criteria and measures could be answered through conversations during the daily work routine. Open questions could be clarified by e-mail. The author wants to mention that the cooperation with the hotel has worked very well.



The Austrian eco-label was chosen because there is no eco-label from Hong Kong which is for tourism businesses and at the same time has a publicly available catalogue of criteria and is GSTC recognised. These were identified as essential characteristics for a serious label. However, it is clear that it is precisely the destination of a hotel that has an impact on sustainability, which is why each Austria-specific criterion is not used. In order to address country-specific aspects, the situation in Hong Kong is always briefly discussed prior to the actual analysis. At this point it should be noted that the criteria of the certificate are very comprehensive and to evaluate all of them would go beyond the scope of this paper. Therefore, the analysis only includes those criteria which in the opinion of the author are important for a sustainability analysis. The selection of the included criteria is based on the picture of sustainability in luxury tourism that has emerged from the literature research.

The SDGs are also included in the analysis, as they serve as a reference point for the hotel group's sustainability strategy. However, it has already been explained that these are not really a central component of their CSR programme. The analysis therefore shows, which measures have already been implemented that contribute to the achievement of the SDGs.

In order to combine the eco-label and SDGs in the analysis, it was clustered into seven central areas which are of great importance for sustainability in tourism: Water, Waste, Greenhouse Gases and Energy, Food, Biodiversity, Health and Decent Work, Equality and Inclusiveness. To illustrate and measure it in a simplified way, the hotel's performance in these areas is rated very good, good, satisfactory, sufficient or insufficient. Furthermore, measures for improvement are proposed.

## 5.1 Water

Tourism is heavily dependent on water, which is both a resource needed to provide services related to basic human needs and an asset for a wide range of tourism activities (Ceron et al., 2012, p. 13). The Asia-Pacific region is extremely important in

the global water debate as it is a focal point for population and tourism growth, both key factors in water demand. More than 75% of the countries in this region already suffer from water stress. Water management is therefore becoming increasingly urgent (McLennan et al., 2014, p. 746). Water is our most precious resource and should be used in a considerate manner, also in the tourism sector. In the SDG 6 "*Clean water and Sanitation*", the United Nations has summarised their goals for water management until 2030. The Austrian eco-label also provides criteria directly linked to water usage. The analysis looks at the extent to which the hotel meets the criteria and pursues the goals proposed by the UN.

#### Analysis:

In principle, it can be said that the water utilisation itself is sustainable as it does not impair environmental flows. The water is sourced from the municipal spring and through an external analysis it was also ascertained that the hotel is not located in a high water risk area. In order to use the water in a resource-saving way, certain technologies are also in operation. For example, as also specified by the Austrian Eco-label, toilet tanks have an effective water consumption of less than 4.5 litre per flush and urinals are also equipped with a water saving system. The hotel also uses a special technology for filtering drinking water. In general, the water in Hong Kong is safe to drink according to the government (Water Supplies Department, 2019), although there still might be contaminants from pipes in older buildings and unregulated contaminants such as microplastics in the water and therefore filtration is advisory. Since 2017 the whole hotel is equipped with the Nordaq water filtration system. The system filters the local tap water on site so that impurities and unwanted aromas are filtered out and the natural salts and minerals are preserved. In addition, the system can also produce carbonated water. The water is cooled and served directly in glass or crystal bottles which are refillable. Also, for the guests in the hotel rooms only the refillable glass bottles are provided. With the system, not only all the wastewater is treated, but it saves countless kilograms of plastic waste and also reduces the greenhouse gases caused by the production and the transport of the bottles. In

addition, it also mitigates negative impacts on the community, because water sources from the least developed countries, where the water normally comes from, are not exploited.

A rather negative aspect in terms of water consumption is the equipment in the hotel rooms. A key feature of the hotel are their signature bathtubs. Generally speaking, every room has a bathtub, some are even equipped with a shower additionally. Depending on the room category, bathtubs are up to 7 foot big. On average bathtubs this size have a water capacity of 230 litres. The hotel is described as “urban retreat”, where the focus is put on comfort. Guests are not really encouraged to save water, but it is rather the opposite. Moreover, the spa area of the hotel is responsible for a large consumption of water. Promoted as a perfect urban escape, the spa is open to both the hotel guests and the outside visitors. The Spa facilities include experience showers, vitality pools, ice fountains and an indoor swimming pool. A high-water consumption can therefore be assumed. Even if the water consumption of the hotel is clearly below the average value of the hotel group, it is still much too high to describe the hotel as resource-saving. The hotel is aware of this and therefore strives for an annual incremental reduction in water consumption.

#### Conclusion:

As it is common among the luxury hospitality industry, the LMO also has a high water consumption. The equipment and services the hotel is providing, are directly linked to a high water usage, what definitely does not contribute to the conservation of the resource. Nevertheless, the hotel provides the staff and guests with access to clean water free of charge and they actively try not to pollute the environment with plastic bottles and thus save a lot of waste. Their performance is assessed as “satisfactory”.

#### Suggestions for improvement:

Obviously, the proposals should be realistic, because the bathtubs will not be removed, of course. A customer sensitisation does not seem realistic as well. A hotel that is

promoted as an urban retreat and at the same time encourages customers to save water, seems rather contradictory. Guests should rather unconsciously consume less water, for example with a system that ensures that water flow from showers does not exceed 9 litres per minute, as suggested by the Austrian eco-label.

## 5.2 Waste

Hong Kong, a city of more than 7 million inhabitants dumps about 5.6 million tons of its waste annually in landfills, of which only little is recycled (Master, 2018). Food waste is the main component of municipal solid waste in Hong Kong (Environmental Protection Department, 2020). On the one hand, there are more than 3500 tons of food are thrown away daily in Hong Kong (Environmental Protection Department, 2018). On the other hand, South Asia is still the subregion where malnutrition is most widespread, at 15% (FAO et al., 2019). Soon, Hong Kong's landfills will be overflowed and tourism in Hong Kong has only increased the pressure as it brings around 60 million additional people to the islands each year (Robson, 2017). Therefore, it is a must that luxury hotels deal with this issue, as they produce even more waste, especially with regards to food (Steinecke, 2019, p. 91). The Austrian eco-label also has a comprehensive list of waste management criteria that a hotel should meet. The UN objectives related to waste are described in the SDG 12, "*Responsible Production and Consumption*". These are also integrated in the following analysis.

### Analysis:

Waste management was also identified as a challenge by the hotel. In order to reduce the amount of waste that gets sent to landfill, the hotel utilises the "Reduce, Reuse, Recycle and Upcycle" model. Moreover, there is a waste management plan that is constantly updated. Generally, the waste is separated very strictly and recycled as far as possible, which works very well. Great attention is also paid to hazardous waste, which must be carefully disposed. Unfortunately, guests are not actively encouraged

to separate waste. There is no central point on the floors that allows guests to separate their garbage.

In 2018 the group started a holistic campaign for phasing out single-use plastic products. Their aim is to be single-use plastic free until the end of 2020 in all their operations. The food & beverage department is good on track, the spa and guestrooms departments are even ahead of their current targets. Due to the fact that disposable products in guest rooms are a requirement of the quality rating and guidelines, they have to be offered. This certainly does not lead to a reduction of waste, but as they all have to be made of 100% degradable materials that do not contain microplastics or similar, they are at least recyclable. Disposable towels and bed sheets are not used in rooms. With the phasing out of single plastic products, they serve as a pioneer within the luxury hospitality industry. This initiative leads to a drastic decrease in waste which would otherwise end up in landfills and take a long time to decompose.

Besides plastics, food waste is also an important issue that needs to be dealt with. Already since 2011, the hotel has closely worked with Dynamix Progress International Limited, a company which manufactures biodiesel from cooking oil through scientific and eco-friendly waste solutions. The waste oil is collected twice a week by DPIL and transported to their factory where it goes through a process of transformation into biodiesel which can then be used by machines and vehicles. Biodiesel is renewable, nontoxic, and biodegradable. Biodiesel emissions have decreased levels of potentially carcinogenic compounds and drastically reduce greenhouse gases. Moreover, it is a local company, thus creates job opportunities in the local community.

The wastage of food is almost unavoidable in restaurants. This is also the case in the LMO, especially at the buffet. In general, there is only one restaurant of three which offers a buffet, and that is only for breakfast. There is also the possibility to order a la carte breakfast. Recently, the estimation of guests was identified especially as challenging, since the protests in Hong Kong had effects on the number of customers.

The canteen is also more or less a buffet, however most of the food is produced in smaller quantities and gets replenished more frequently. In addition, most of the leftovers are used the day after. Conversations have revealed that organic food waste is recycled with the help of a food digester. But the author cannot make any statements about the exact processes. Nevertheless, there are still leftovers. In the Sustainability report of 2017, the group mentioned that there was a collaboration with Food Angel, a food rescue and assistance programme in Hong Kong. However, they are currently not partnering with local food banks.

#### Conclusion:

Through the observations and on the basis of the criteria of the Austrian ecolabel it can be clearly concluded that the hotel does a very good job in terms of waste management. The ban on all plastic products is an incredibly good project that has never been carried out in such a comprehensive way in the luxury hospitality industry. Whether the initiative also brings cost savings is not evident from the analysis. Besides that, there could be a higher engagement with the community in order to recycle food waste.

#### Suggestions for improvement:

A way not to reduce but at least “recycle” food waste, would be a cooperation with a local food bank, as it was already done in 2017. Foodlink, Foodangel, St. James Settlement, Feeding Hong Kong are only a few to be named. Such an engagement would definitely be beneficial to Hong Kong’s society and would also address the “SDG 2 – Zero Hunger”.

### 5.3 Greenhouse Gases and Energy

With regards to CO<sub>2</sub> emissions, Hong Kong performs only poorly. According to WWF (2018), Hong Kong’s Ecological Footprint is the second-worst in Asia and ranks 10<sup>th</sup> globally. In Hong Kong, the rapid development of trade, services and hospitality has

led to the massive construction of commercial buildings, shopping centres, hotels, luxury high-rise apartments and electrified underground systems. Many of these buildings and systems are inhabited and used by people for more than 16 hours a day, some are occupied 24 hours daily. These buildings and systems directly and indirectly consume a significant amount of fossil energy (To & Lee, 2017, p. 1). Unfortunately, Hong Kong generates only 0.1 per cent of its electricity from renewable sources (WWF, 2017). This certainly has a negative effect on the climate. In order to comply with the Paris Climate Agreement and to limit global warming to well below 2°C, it must be actively worked on an efficient use of resources to reduce greenhouse gases (European Commission, n.d.).

Since tourism and especially the luxury industry has a high energy demand and energy-related CO<sub>2</sub> emissions, the hotel must also address this issue. Goal 7 "*Affordable and Clean Energy*" and Goal 13 "*Climate Change*" include targets for improvement. However, the sustainability strategy does not include Goal 7. The Austrian Eco-label has many criteria linked to CO<sub>2</sub> emissions, particularly under the heading of "*Energy*".

#### Analysis:

An energy survey is conducted frequently by the engineers and it is also audited yearly by an external company through the audit of Safe, Sound and Sustainable programme. The building was in principle not ecologically built and none of the windows can be opened, so there is no possibility to ventilate manually. But the windows are at least properly insulated. Resource intensive equipment, such as heating, air conditioning etc. involves services at regular basis to ensure that there are no unnecessary CO<sub>2</sub> emissions occurring.

Principally, the hotel pays a lot attention to the energy-efficient use of its equipment, for example are all air conditioners equipped with an automatic switch off when guests leave the room, boilers are maintained properly, and their efficiency levels do not exceed the legally defined threshold value. In addition, the hotel uses LED bulbs

for their lightning and time switchers as well as motion detectors. The hotel also has to import a lot, but they try to keep the distances short and rather import from directly neighbouring countries than from Europe. Below is a more detailed discussion of the food served in the hotel and its effects. Another very negative point is that they do not use renewable energies at all.

All in all, the emissions of the hotel in 2018 were higher than the average value of the group. One reason could be that the legal regulations are not as strict as in other countries where the group has its properties.

#### Conclusion:

If the hotel would use 100% renewable energy for their operations, they would achieve the maximum points of the energy efficiency must criteria of the Austrian eco-label. However, it must be said that the regulations in Austria are much stricter, so the evaluation is not entirely correct. Renewable energy is an important factor in reducing greenhouse gases and should therefore be promoted. For these reasons the hotel is rated “satisfactory” in the category greenhouse gases and energy.

#### Suggestions for improvement:

As the hotel has already implemented some measures to save energy, it is difficult to make further suggestions. Basically, it can only be said that there should be a reduction in imports. Here the question arises whether this is economically profitable, since the guests of the restaurants expect the best quality products and local products often cannot meet these requirements. However, one can only try to reduce the overall energy consumption incrementally per year, as it is intended by the hotel group.

## 5.4 Food

According to the UN, a “sustainable food system is a food system that delivers food and nutrition security for all in such a way that the economic, social and environmental



bases to generate food security and nutrition for future generations are not compromised". In other words, it should provide food nutrition and security in the long term, while mitigating negative environmental impacts and improving socio-economic welfare. However, the environmental, social and economic preconditions required for a sustainable food system are country specific (HLTF, n.d.). To what extent such a system is feasible in Hong Kong is questionable. First of all, one of the biggest contributors to the Ecological Footprint of Hong Kong is Food (WWF, 2018). A research team from the Department of Earth Sciences at the University of Hong Kong found out that Hong Kong's excessive consumption of meat is the main reason for the high per capita emission of greenhouse gases. The research shows that Hong Kong has the highest beef and pork consumptions per capita in the world at 664g per day (Yau et al., 2018). In order to protect the environment, the consumer behaviour has to be changed. Another crucial factor of sustainable food, is its procurement. Due to the fact that Hong Kong has only little arable land, 90% of food is imported (Legislative Council Secretariat, 2016). The SDGs 2 "*Zero Hunger*" and 12 "*Responsible Consumption and Production*" deal with sustainability in relation to food. The eco-label provides criteria for this under the heading "*Kitchen*". Whether and to what extent the hotel is trying to create a sustainable food system, considering the fact that it is located in Hong Kong, will now be clarified in the analysis.

#### Analysis:

Ethical procurement is a crucial topic for the hotel group, including the Landmark Mandarin Oriental. Currently the group is sourcing 100% of their coffee, tea, vanilla and cocoa from Fairtrade farmers. Soon, all their sugar will be supplied only by fair trade certified companies as well. In addition to that, the hotel sources honey from a local farmer to promote sustainable agriculture in Hong Kong. Moreover, around 60% of all their foods considered as organic, according to the hotel. Especially regionality and freshness are essential, as there are no food imitations in use and at least two products from local production and seasonal offer are offered at each meal.

The hotel also has a sustainable procurement policy. All providers and contractors are informed that more sustainable products and services are considered "preferred", while selected key providers and contractors are asked to complete a questionnaire. In addition, it will be examined to evaluate new environmentally friendly purchasing opportunities, including packaging and local products. Progress and future opportunities are reviewed monthly. Their procurement policy takes following principles into consideration: Laws and regulations, quality and durability, the product life cycle, local sourcing, eco-friendly packaging, low to no harmful chemicals and eco-certifications. The Landmark Mandarin Oriental is a pioneer and has led the hotel group to slowly implement this regulation in all its hotels. Nevertheless, it is not clear how many products have actually been sustainably produced, packaged and processed.

"Amber", one of the restaurants in the hotel, is based on a concept that especially promotes sustainable consumption in particular. The two Michelin starred chef Richard Ekkebus decided to shift the focus from meat and animal-based products to vegetables, as livestock farming is one of the most significant contributors to climate change. Dairy products are completely cut out in the preparation of the dishes, leading to an estimated reduction of 35,000kg of CO<sub>2</sub> emissions per year. Amber is also a founding member of "Food Made Good Hong Kong", a membership organisation which supports businesses to operate more sustainably and create a sustainable supply and value chain. The framework evaluates companies on the basis of three categories, namely Sourcing, Environment and People. After an external analysis, the restaurant is then awarded 1, 2 or 3 stars. The organisation not only evaluates the companies, but also helps them to improve their performance through specific actions (*Food Made Good*, n.d.). However, there has not been a rating of Amber or the other restaurants of the hotels yet. Even though this is a nice collaboration, the hotel itself should also be evaluated.

Conclusion:

The analysis clearly shows that they are doing incredibly well in the food category. If the criteria of the Austrian Ecolabel were to be used, the hotel would meet all the mandatory and additional criteria that are applicable. It would fulfil even better than described in the criteria catalogue and is therefore to be rated as “very good”. However, some products are still imported from Japan and Australia, so there is still clearly room for improvement.

#### Suggestions for improvement:

Although the current performance is very good, certain measures could be implemented that would further promote sustainable agriculture. For example, the percentage of products actually produced and procured in a sustainable manner could be calculated. One goal could be an incremental improvement per year. Since Food Made Good also measures sustainable performance, the goal here could be to achieve at least 70% and thus receive three stars. In order to also support the community, consideration could be given to paying premium price, when purchasing fairtrade products. The Fairtrade premium is an additional amount of money that goes into a municipal fund for workers and farmers, with which they can improve the social, economic and ecological conditions in which they live. The Fairtrade premium is paid at the cooperative level so that the democratically elected representatives of the farmers can decide for which activities or initiatives the money will be spend. Examples would be the improvement of healthcare, educational grants or supply clean water (Fairtrade Foundation, n.d.). Of course, this is not necessarily profitable, but it is a form of corporate citizenship, which is already being practiced in other ways.

### 5.5 Biodiversity

The consumption of renewable natural resources in Hong Kong goes far beyond the limits of what the earth can offer. The lack of meaningful enforcement promotes unsustainable lifestyles and thus also endangers biodiversity (WWF, n.d.-a)The ocean, in particular, suffers greatly from this. Unfortunately, Hong Kong’s local waters are

over-exploited and therefore restaurants rely on imported seafood (WWF, n.d.-b). With the SDGs 14 "*Life Below Water*" and 15 "*Life on Land*", the UN wants to draw attention to biodiversity. The requirements of the ecolabel in this respect can be found under "*Kitchen*" and "*Office*".

#### Analysis:

The hotel is very committed to preserving endangered fish species. Already in 2008, they made an agreement with WWF not to feature blue fin tuna in their menus. Moreover, all their seafood is sourced through suppliers who deliver seafood harvested by using sustainable techniques such as line fishing. In addition, they respect a sustainable fishing calendar whereby fish is only purchased when they are not carrying eggs. None of the restaurants menus features fish which is categorized as "think twice" or "avoid" in the WWF Seafood Guide for Hong Kong. However, some of the offered fish is not listed in the guide. Furthermore, it is not indicated whether the fish is certified by the Marine Stewardship Council or the Aquaculture Stewardship Council. Even though the hotel does purchase some fish locally, the majority is imported, resulting in higher indirect CO<sub>2</sub> emissions.

In order to "protect" the forests, only paper certified by the Forest Stewardship Council FSC is used in the offices. The Forest Management Certification "ensures the forest is being managed in a way that preserves biological diversity and benefits the lives of local people and workers, while ensuring it sustains economic viability" (FSC, n.d.). Generally speaking, paper is not used in an excessive amount and neither is printed out. As much as possible is done electronically. The only thing that needs a lot of paper is the printing of new menus, because they are being changed very frequently.

#### Conclusion:

Whether the use of FSC paper already actively contributes to the protection of biodiversity is very subjective. Generally speaking, the hotel is located in the middle of the city, has no garden and does not disturb any ecosystem. However, the SDG "Life

on Land", is not addressed any further. Nevertheless, there are some measures that contribute to the protection of the sea and its creatures. The hotels performance is considered "good" in terms of biodiversity.

#### Suggestions for improvement:

Concerning seafood, the purchasing data should be collected and analysed to identify opportunities to improve. One goal could be to source at least 25% per cent of fish from Marine Stewardship Council (MSC) certified fisheries, and Aquaculture Stewardship Council (ASC) certified farms. Furthermore, the hotel could strive to obtain the MSC/ASC Chain of Custody certificate. Chain of custody certification provides assurance that products sold with the MSC/ASC eco-label come from a certified fishery and can be followed back through the supply chain to a certified source (Marine Stewardship Council, 2015). This not only strengthens the reputation, but also offers new possibilities for the procurement, as there are more than 100 certified suppliers to choose from (Marine Stewardship Council, n.d.). A cooperation with the "Hong Kong Sustainable Seafood Coalition" could also be taken into consideration. They provide a voluntary code of conduct with a minimum standard for sustainability and traceability criteria. With a membership the hotel could help working towards safe, legal and sustainable seafood for the Hong Kong market (Whitney, 2019).

## 5.6 Health

As jobs in tourism are often linked to weekend duties, over hours and an extensive workload, the health of the employees is from utmost importance. In general, Hong Kong does not have any laws on the maximum working hours, only for people under 18 (INS, n.d.). On average, people work 44.3 hours per week. (Legislative Council Secreteriat, 2019). However, employees of the Food & Beverage and Accommodation industry work 50 hours on average (Household Statistics Analysis Section, 2020). From many conversations it became clear that in the tourism industry it is common to work

longer. Especially in restaurants, the working hours depend on the number of guests and their demands. Thus the focus is still on economic efficiency.

The SDG that covers the topic is the SDG 3 “*Good Health and Wellbeing*”. The eco-label does not refer to health in depth, however some criteria of “Management” can be linked to the topic and are taken into consideration in the analysis.

#### Analysis:

The well-being of the employees is very important to the hotel. They are fully insured and work in a safe environment. This is ensured through a yearly audit conducted by an external company. The guidelines of the hotel are based on the Occupational Safety and Health Administration (OSHA) standards of the United States government and are audited once a year by an external company. Regarding working hours and work-life balance, the average working time in the hotel is 50 hours per week. Employees who do not work in the office must also work weekend shifts. These are the basics of labour conditions related to health and well-being.

In addition, the hotel also offers its employees many additional perks. Breakfast, lunch and dinner are free for all employees and are always freshly prepared. Snacks are also available free of charge between mealtimes. Although there are healthy options such as salad and fruit, a lot of meat and fried foods are served. This is due to the fact that the Chinese cuisine contains a lot of meat and the Chinese employees in a way demand it. The question arises, if a reduction in meat might also lead to a reduction in employee satisfaction.

Regarding sports, the hotel offers free workout classes for the staff on Wednesdays. However, the average number of persons participating is five. The low number of participants can be explained by the fact that most employees are working at this time. Even if the employees are released during this time, many want to do their work and not postpone it. Even if there is a very liberal organisational culture, it may not be in

line with the values of the Chinese culture for the local employees. Hard work is an essential part of the traditional Chinese national virtues and breaks for their own well-being do not correspond to this. However, personal discussions revealed that there are many employees who actively participate in sports or are interested in doing sports. In November, the hotel organised their own “MOVEMBER” challenge to encourage the staff to be more active. The task was to form groups and count their daily steps. The winner team with the most steps received vouchers for the hotel’s spa. The challenge was very well received by the employees.

But the health of the society is also addressed by the hotel. For example, the hotel takes part in the widely-known “Movember” challenge every year to draw attention to men's health. Through social media, donations are collected for the campaign which are used for the prevention, research and therapy of various diseases. In the following month, instead of green fir trees as Christmas trees, the hotel put up trees made of little stuffed bears. With the sale of the soft toys, 100 thousand Hong Kong dollars were raised for "MINDSET", a charity organization for raising awareness of mental health issues.

#### Conclusion:

The hotel is a good employer and is very interested in the well-being of its employees. As the analysis shows, culture also has definitely also had an influence on the results. Considering the wellbeing of the community, their interest in the health of society is evident from the analysis. Their annual commitment to various charity organisations should undoubtedly be continued, however they could also focus on supporting local health organisations. The hotel is rated “good” in the health category.

#### Suggestions for improvement:

Even though I would not consider the food served in the canteen as unhealthy, some changes could still be made. Also considering the sports programme there should be a remodelling, so that more people can take advantage of it. For this purpose, an

employee survey could serve as a useful tool. It could be used to ask whether there is an interest in offering a vegetarian day once a week. The survey could also ascertain whether employee satisfaction would suffer by such an offer. Additionally, one question could be whether the time or the offer of the sports units should be changed in order to increase the number of participants.

### 5.7 Decent Work, Equality and Inclusiveness

At 2.9%, the unemployment rate in Hong Kong is significantly lower than the global rate of 5.3%. At around 5.8%, the youth unemployment rate is also well below average. (Household Statistics Analysis Section, 2020; International Labour Organisation, 2020). But, unfortunately, the rate of disabled people not in employment is 48%, what would imply that the working environment in Hong Kong is not very inclusive. Additionally, when it comes to gender equality, Hong Kong still has some catching up to do. Generally speaking, only 55% of women are in workforce, the lowest rate amongst Asia Pacific. Moreover, Hong Kong has an average pay gap of 22%, more than 7% above the worldwide pay gap (The Women's Foundation, 2019; World Economic Forum, 2019, p. 17). Also in Hong Kong's tourism industry, women are often discriminated. Firstly, they earn less than men and secondly, they are often not hired due to caring responsibilities (UNWTO, 2019, p. 38). The SDGs also cover these topics in the Goals 5 "*Gender Equality*", 8 "*Decent Work and Economic Growth*" and 10 "*Reduced Inequalities*", however, Goal 5 is not part of the SDGs covered by Mandarin Oriental. The eco-label deals with this topic only very superficially and also only includes health as voluntary criteria under the field of "*Management*" but these have nevertheless been used for the analysis.

#### Analysis:

The hotel employs more than 200 people who all get fair and liveable wages. Whether women and men earn the same amount could not be found out. Concerning the inclusiveness of workforce, it can be said that there are people of all ages working in



the hotel, ranging from 18 to over 65. Moreover, nationality, race, religious beliefs and sexuality are really diverse and does not seem to have any negative impacts on the hiring, however, there were no disabled persons encountered during the internship. When it comes to gender equality, the General Manager and the Hotel Manager are both female but generally speaking, people in higher positions are mostly men. However, according to the author, discrimination against women is not an issue. On the one hand, the author herself has not experienced any incidents and it also emerged from conversations that women do not feel disadvantaged. Women with children are also addressed and working hours are adapted to their needs.

Another important point to mention is the inclusiveness of the youth. Generally speaking, interns are hired on a frequent basis in the hotel, mostly in Operations (Kitchen and Restaurants). Interns do have various trainings depending on their tasks and are treated with a lot of respect in the hotel. However, there are still many weaknesses in the intern programme. As Hong Kong is the most expensive city in the world, the salary is by far not enough to be considered as “liveable”. Many interns have also criticised the lack of communication with their managers. Moreover, the networking between all trainees is rather problematic. Even if monthly joint meetings are planned, these are only held every two to three months.

At the end it should be mentioned that the organisational culture itself is very open, respectful and there is definitely a certain team spirit and a sense of solidarity. The recognition of employees is a core value of the hotel, what can be seen through birthday parties once a month, regular commends from the General Manager as well as Tripadvisor entries that positively mention employees are also published on the Intranet App of the hotel. Employees are valued and well taken care of.

### Conclusion:

The workplace is inclusive and respectful. They created a positive working environment, which does not tolerate any form of harassment. There definitely seems

to be a sense of belonging across the workforce. However, it must be said that even though they are respecting international conventions and charters such as the United Nations Universal Declaration of Human Rights and the International Labour Organization's Fundamental Conventions, they do not go "beyond compliance". This should more be seen as the basis, not as an "add-on". Although there is no visible discrimination in the hotel, there is potential for the empowerment of women, both in the hotel and in the communities. Moreover, the support for underprivileged people happens only rarely and only at group level. There is no direct support for youth programmes or people with disabilities. With regards to the youth, even though interns are very welcome, they usually come from very well-known and high-ranking schools from all over the world, who, as it seems, are preferred, since only a few are locals. Especially when compared to the initiatives of its competitors such as Accor or Marriott in these areas, the hotel seems to perform rather mediocre, and is therefore to be graded with "satisfactory".

Suggestions for improvement:

The reduction of youth not in employment is an important target of the SDGs. As many tourism schools are very expensive, one initiative could be to provide some form of scholarship or free training for young people who cannot afford such education, but would like to enter the field of tourism. More attention should also be paid to people with disabilities. In other hotels of the group disabled people are included, what should be standard in all properties. For example, it would be possible to cooperate with the "Hong Chi Pinehill Integrated Vocational Training Centre". The Centre provides vocational training in Hotel Housekeeping, Food Preparation & Catering Service, Bakery and Office General Duties, but also a certificate in Hotel Room Attendant Training, what enables them to pursue a career in the hotel industry (Hong Chi Association, n.d.).

## 6. Discussion

In the course of the analysis the author identified strengths and weaknesses concerning the commitment to sustainable tourism development of the Landmark Mandarin Oriental. In the next section the results are discussed.

The hotel's strengths lie in the areas of food, waste and health. Especially when it comes to food, the hotel meets not only the must criteria but also the additional criteria of the eco-label with flying colours. By purchasing fair trade products, having their own procurement policy and using predominantly organic food, they contribute significantly to the SDG 12 "Responsible Consumption and Production". They also have a good approach with regard to their waste management. It is always ensured that the waste is separated and, as far as possible, recycled. Especially by banning single-use plastic products in the entire hotel, they can save a considerable amount of waste and are a role model for the entire industry. In addition to that, they do very well in the field of health. A safe workplace, which also includes perks such as free and fresh food around the clock as well as sports offers are certainly not standard. Moreover, it is very remarkable how the management tries to ensure that everyone is always doing well and that needs of the employees are responded to. The organisational culture, which promotes team spirit, integration and communication, is particularly the reason why the employees feel very comfortable in their working environment. Besides that, through annual corporate citizenship activities they want to contribute to the health of the population. Through all these measures, it becomes apparent that there is already a high level of commitment, which should definitely be maintained.

However, this analysis has also identified weaknesses of the hotel regarding sustainability. Although they have implemented some measures to reduce water and energy consumption, it is still too high to be considered as sustainable. It must also be mentioned that the concept of the hotel is also not based on the concept sustainability, rather the opposite is the case. The facilities and equipment regularly encourage a high

level of energy and water consumption and there are no measures to raise customer awareness. Hence, it seems rather controversial to draw the attention of customers to the conservation of resources and at the same time to be considered an "urban retreat". Obviously, it is from utmost importance for the hotel to provide the best service and to meet the needs of the guests. Reductions of water and energy must therefore not impair their level of comfort. However, this is only possible if the hotel would offer other forms of recreation, which do not involve a high level of energy or water usage. However, this would lead to a change in their business concept, which is highly unrealistic, especially due to the fact that these measures are not automatically profitable. Clearly, the purpose of environmental measures is not to implement them excessively without taking economic factors into account. After all, there has to be a constant balancing of the dimensions of sustainability in order to be effective in the long term.

Speaking of the dimensions of sustainability, the social aspect must also be taken into account. The analysis shows that the hotel does not interact much with the society in Hong Kong, although this is an important issue of the SDGs. Principally, there would be potential for involvement. One example would be the donation of food, which would not only benefit the community, but also the environment, as it would not end up in already overflowing landfills of Hong Kong. There are also other ways of involving society, for example by supporting young people or people with disabilities. In other properties of the group, disabled people are already employed. Even though the group does not dictate them anything with regard to inclusiveness, since the SDG 10 "Reduced Inequalities" is mentioned in the sustainability strategy of the hotel group, it should also be addressed.

In conclusion, the performance of the hotel was never rated sufficient or insufficient, which indicates that they realitvely well. This is also confirmed by the analysis using the eco-label. 34 of 45 mandatory criteria, i.e. 75%, were met. In addition, even more voluntary criteria were fulfilled than they needed. This indicates that the hotel tries

definitely to integrate sustainability in various fields. The measures taken so far are certainly a step in the right direction nevertheless, it is clear from the analysis that their consumption of resources is still very high. This is often due to the location-specific aspects which certainly make it more difficult to operate in a sustainable manner. Another point, which is essential with regards to the SDGs, is the involvement of the community. Here the hotel definitely has potential for improvement. Ultimately, what really counts at the end of the day is the commitment of the hotel to operate sustainably. This is only shown to a certain extent, especially because the hotel has no sustainable business concept in principle. According to the criteria of the Austrian eco-label, the hotel would currently not receive certification since the goals of the SDGs are not yet sufficiently integrated and monitored. Therefore, the author prepared a table with KPIs which contribute to the SDGs.

### SDG PERFORMANCE TABLE



SDGs	Key Performance Indicators
 <p><b>2</b> ZERO HUNGER</p>	<ul style="list-style-type: none"> <li>• Donated food leftovers in kg / year</li> <li>• # of Fairtrade products in use</li> </ul>
 <p><b>3</b> GOOD HEALTH AND WELL-BEING</p>	<ul style="list-style-type: none"> <li>• Sick days / year</li> <li>• Employee satisfaction</li> </ul>
 <p><b>6</b> CLEAN WATER AND SANITATION</p>	<ul style="list-style-type: none"> <li>• Water use in l / guest night</li> <li>• Water use in l / year</li> <li>• Water use of spa in l / year</li> </ul>
 <p><b>8</b> DECENT WORK AND ECONOMIC GROWTH</p>	<ul style="list-style-type: none"> <li>• Annual turnover rate</li> <li>• Achieve equal pay for work of equal value</li> <li>• % of Safe, Sound and Sustainable Audit</li> </ul>
 <p><b>10</b> REDUCED INEQUALITIES</p>	<ul style="list-style-type: none"> <li>• # of women employed</li> <li>• # number of women in leadership positions</li> <li>• # number of young people employed</li> <li>• # number of disabled employed</li> </ul>
 <p><b>12</b> RESPONSIBLE CONSUMPTION AND PRODUCTION</p>	<ul style="list-style-type: none"> <li>• Total waste in kg / year</li> <li>• Recycled waste in kg / year</li> <li>• Food waste in kg / year</li> <li>• # of local suppliers</li> <li>• # of local products in all divisions</li> </ul>
 <p><b>13</b> CLIMATE ACTION</p>	<ul style="list-style-type: none"> <li>• CO<sub>2</sub> emissions in kg / m<sup>2</sup> / year</li> <li>• # of imported products</li> </ul>
 <p><b>14</b> LIFE BELOW WATER</p>	<ul style="list-style-type: none"> <li>• % of fish purchased from ASC or MSC certified suppliers</li> <li>• % of local fish purchased</li> </ul>
 <p><b>15</b> LIFE ON LAND</p>	<ul style="list-style-type: none"> <li>• % of meat purchased from certified suppliers</li> <li>• % of local meat and animal produce</li> <li>• % of Forest Stewardship Council-certified personal paper products</li> </ul>

Figure 5: Key Performance Indicators based on UNWTO. (2017). *Tourism for Development Volume I: Key Areas for Action* (p. 144). World Tourism Organization. <https://www.e-unwto.org/doi/pdf/10.18111/978928441972>

The following section answers the research question based on the results of the theoretical part and sustainability analysis.

## 7. Conclusion

### 7.1 Derivation of the findings of the empirical part

Sustainability and luxury tourism are both very complex issues, neither of which can be clearly defined. They both depend on different factors, which leaves a lot of room for interpretation. Generally, there are many factors that hinder sustainable development which make it difficult for companies to strike a balance between the dimensions of sustainability. Nevertheless, it is important to deal with these difficulties in order to maximise the benefits and minimise the trade-offs between society, economic growth and environmental protection. Ultimately, sustainability in luxury tourism can definitely not be ignored. Due to the fact, that consumer behaviour of luxury tourists is changing towards a more sustainable one, businesses must respond to this trend. But if companies do embrace this trend, however, it must also be seriously implemented, otherwise no long-term benefits can be generated.

Thus, the results of this work are now summarized. Thereby, the previously formulated assumptions will be confirmed or refuted in order to finally answer the main research question of this paper.

#### 1<sup>st</sup> assumption:

The theoretical chapter at the beginning of this study thesis should provide information about the concepts of sustainability and luxury tourism and clarify the question of compatibility. Basically, there are different forms of luxury tourism, all of which address different target groups, which also applies to luxury hotels. There are tourists for whom facilities and comfort are most important, while others want a unique experience. But what both do not consider is the sustainability of travelling. In principle, the sustainability factor is not yet a decisive criterion in travel planning and is rather seen

as an additional feature. The target group of the classic market segment of luxury tourism still uses natural resources to a greater extent than the average consumer, they travel more, use means of transport with a high CO<sub>2</sub> output and attach great importance to getting only the most exclusive and high-quality food, which is therefore mostly imported. This is especially true for guests of the Chinese culture, for whom travel is a status symbol and who also have high demands. This was also acknowledged in the empirical part, since the hotel's and the restaurant's guests are mainly Chinese. Since luxury tourists are not yet interested in sustainable travel, luxury hotels like the Landmark Mandarin Oriental are focusing more on their facilities in order to attract guests. The assumption formulated at the beginning is therefore confirmed: **“The aspects of luxury tourism limit sustainable development.”**

Nevertheless, it is becoming increasingly important to operate sustainably as Millennials are paying more and more attention to corporate social responsibility.

2<sup>nd</sup> assumption:

CSR is an integral part of the business of the Mandarin Oriental group. Already in their core values, sustainability is addressed. They are aware of the fact, that the environment is precious which is why they have committed themselves to operate their hotels in a responsible and sustainable manner. Thus, all single use plastic products are banned group-wide and they have also set themselves the goal of saving a considerable amount of resources until the end of 2020. In addition to the fact that they included sustainability in their corporate values, they aligned their sustainability strategy with the Sustainable Development Goals. A set of 17 goals which should be achieved by 2030. The group prioritised nine of them, namely SDG 2 - Zero hunger, SDG 3 - Good health and well-being, SDG 6 - Clean water and sanitation, SDG 8 - Decent work and economic growth, SDG 10 - Reduced inequalities, SDG 12 - Responsible production and consumption, SDG 13 - Climate action, SDG 14 - Life below water and SDG 15 - Life on land. Although these are used as reference point for the group, this leaves much room for interpretation. Since their sustainability report never links their



measures to the SDGs, these seem to be integrated rather superficially. For this reason, the empirical part of the study investigated whether measures can actually be found in the hotel that really contribute to achieving the SDGs.

From the sustainability analysis it became evident that they are working towards all of the nine prioritised SDGs. However, some of them are addressed to a greater extent than others. For instance, there are no concrete measures which aim to preserve biodiversity and would contribute to the SDG 14 “Life on Land”, besides the use of FSC certified paper. As already mentioned in the literature section, it is not possible to address all objectives equally, since location-specific factors must also be taken into account. The hotel per se has little impact on biodiversity, so it makes sense to focus on other fields that they can influence more effectively. The assumption “**The hotel works on each of the nine Sustainable Development Goals the Mandarin Oriental group focusses on**” is verified, however, some are more emphasised than others.

#### Resolution of the main research question:

As the assumptions have now been revised the research question will be investigated:  
**To what extent is sustainable tourism practiced in the luxury hotel the Landmark Mandarin Oriental, Hong Kong?**

The sustainability analysis of the Landmark Mandarin Oriental was carried out using the criteria catalogue of the Austrian eco-label. Furthermore, aspects of the Sustainable Development Goals (SDGs) were included in the evaluation. The analysis shows that they would currently not receive the eco-label, but it is clear that there is a commitment on the part of the hotel, as 75% of the mandatory criteria have been met and the number of target criteria has even been exceeded. It should be emphasised that environmental measures in particular are already being used to a greater extent than assumed at the beginning of this paper. Thus, in all areas of the hotel, i.e. office, kitchen, spa and in the rooms, measures are already in place that contribute to environmental protection. However, as the results show, despite positive findings, the

consumption of natural resources is still very high. This is due to the fact that they fall under the classic market segment of a luxury hotel and offer many services that are related to a high consumption of natural resources. Reducing the use of resources can also lead to cost savings, which would promote the economic aspect of sustainability.

However, this is not the focus of the hotel. Although it was not possible to find out how much has already been invested in sustainable systems, it is safe to say that not all of them are profitable. They have the financial resources as a luxury hotel, which is why they try to contribute to the protection of the environment as much as possible through their investments.

With regards to their sustainable performance considering the social dimension of sustainability, the following has to be considered: Fair working conditions prevail, fair wages are ensured, attention is paid to the compliance with human rights and the workforce is diverse. The only area where there is still room for improvement is to involve the local community. The hotel group itself says that: *"We strongly believe that acting with responsibility involves not just behaviours within the hotels or engineering best practice, but also in making a difference to the communities where we operate."* The analysis of the SDGs, whose focus is also on the integration of the society, shows that the potential has not yet been fully exploited by the hotel. In particular, more attention should be paid to "SDG 2 - Zero Hunger" and "SDG 10 - Reduced Inequalities". For example, food could be donated and the involvement of people with disabilities could be encouraged. The company definitely has the opportunity to do more and should therefore become more involved. Since the author is of the opinion that the institutional component plays a major role in sustainable tourism as well, this will now also be discussed.

At this point it should again be noted that Corporate Social Responsibility is a constant learning process and that things cannot be implemented overnight. The management must try to integrate sustainability step by step in such a way that long-term success is

achieved. The hotel has been working for a long time on more sustainable working habits, which are also well realised. A prime example would be the phasing out of single-use plastic products in all areas of the hotel. Since 2018, they worked gradually on finding new products and suppliers to achieve their goal to be single-use plastic free until the end of 2020. But also their procurement policy for food is a major step towards sustainability. In this way, they try to integrate sustainability into their supply chain in order to encourage their suppliers to act more sustainably, as well. In addition, cooperations with organisations show that their vision is not to act only internally, but also to promote sustainable development externally. For example, a cooperation with Food Made Good should help to shape the entire dining scene in Hong Kong in a more sustainable way.

The aim of this work was to determine the extent to which sustainability was integrated in the hotel. From the findings, the main assumption, if measures are implemented in most fields of the Landmark Mandarin Oriental, is verified.

In the end, attention should be drawn once again to the fact that the hotel does not have a sustainable business model. The hotel is to be seen as a classic luxury hotel, which wants to spoil its guests with a large spa and furnishings such as bathtubs. However, they aim to deliver these services in a more sustainable manner as far as possible. Their efforts should definitely be acknowledged.

## 7.2 Suggestions for Improvement

Most recommendations are already mentioned in the empirical part. Nevertheless, some improvements will be taken up again.

Concerning the hotel, there is certainly potential to involve the local community to a larger extent. Through a cooperation with a food bank they would contribute to the

well-being of the less privileged people and would also prevent their quality foods from getting sent to the overcrowding landfills in Hong Kong.

Moreover, it might be a good idea to join more sustainable communities, which are operating locally, as they already do with Food Made Good. The “Hong Kong Sustainable Seafood Coalition” is an industry-led coalition, comprising of members from Hong Kong’s seafood industry including suppliers, buyers, restaurants, hotels which aims to advance the sustainable seafood market in Hong Kong (HKSSC, n.d.) Such an initiative could bring many advantages. On the one hand, they would get more information about the seafood in Hong Kong and could get in touch with suppliers. On the other hand, it would also positively contribute to their image.

Beyond the measures taken by the hotel, perhaps a change in the strategy of the hotel group should be considered. As they mentioned that the SDGs serve as an important point for their sustainability strategy, it would be desirable, to mention how they actually contribute to achieving the SDGs. Thus, references should be made to measures that are being implemented throughout the Group. The group has many indicators, such as its stewardship targets, which can also be used as KPIs for certain SDGs. This way they can avoid the claim that they practice “SDG washing” and their stakeholder dialogue will certainly be strengthened as well. Moreover, there should be a mapping of SDG reporting priorities through materiality for each property, since every hotel operates in different locations what implies that there are also different issues to address.

### 7.3 Open Research Questions

The issues of this paper are complex and extensive, which is why it is impossible to focus on all points. However, there are some aspects the author did not address, which are certainly important and interesting.

In the course of the research it became clear that millennials are repeatedly associated with the topic of sustainability. However, the question arises whether the millennials really do make more sustainable decisions about their travel. Especially because many in this age group still do not earn any money, the price is still the deciding factor for a trip. But if they were to earn money, would they pay climate compensation, look for accommodations with an eco-label or consciously deal with the sustainability of a hotel? If this is actually the case, the future will show.

Besides that, it would be interesting to know how the concept of an eco-luxury hotel works. Who is the target group for eco-luxury hotels, what characteristics do the guests have, are there differences in culture and age, and which services are included or not included? Currently, it seems as the target group is still too small, why there is only little research. However, it would definitely worth to explore this topic a little further.

Another point that is mentioned in the paper but could not be further specified is the connection between culture and sustainability. The literature research showed that Asians, for example, do not really pay attention to environmental aspects when it comes to travel. Unfortunately, there are not many surveys about this. Basically, the author could confirm this partly through her experiences, but even if it is true, then the reasons could be examined more closely. More detailed research on this could be helpful for hotels whose target group are Chinese and who want to operate more sustainably.

The Sustainable Development Goals should also be discussed more closely. Unfortunately, it would have gone beyond the scope of this paper to debate in detail how useful they are as a CSR tool. As already mentioned, many goals are controversial, and it takes a lot of energy to put them into a context that is somehow feasible for an individual company. Because the whole “project” is also voluntary, it is simply appealed to the morale of country leaders, managers and citizens. Whether UNWTO's efforts

will have paid off and if the world has changed to an ethical-correct one is something we will know in 2030, when all these goals should already have been achieved.

## 7.4 Criticism

### *7.4.1 Criticism on the Method*

The issue of sustainability alone is very broad and the literature on the subject is immense. The same applies to the topic of luxury tourism. As this segment is very dynamic, it was very difficult to summarize everything on a few pages and some important aspects were certainly not addressed. Nevertheless, the author was able to give a broad overview of the topics which were relevant with regards to the analysis.

Due to the corona crisis, it has proved difficult to obtain literature. However, the comprehensiveness and the validity of the previously selected books was satisfactory. The books by Rein and Stradas, Jenkins and Schröder, Steinecke as well as Swarbrooke complemented each other well, as they contain various relevant information on sustainability in tourism and luxury tourism. The research was supplemented by internet sources, whereby attention was paid to using relevant articles from journals or from relevant websites.

Regarding the empirical part of this research, it has to be said that it was answered with the help of participatory observations and unplanned interviews during the internship. It should be noted that the author had no prior experience with participatory observations, but it was recommended by the supervisor due to the chosen topic. Given the fact that the observations were sometimes noted afterwards, it was not possible to include certain details. Furthermore, it cannot be ruled out that an external influence on the author's own opinion in the course of her observation could have led to misinterpretations and distortions of the results. Nevertheless, the author gained a comprehensive insight into the working methods of the hotel and

therefore, the method was helpful in verifying whether measures are actually implemented and effective as well.

Concerning the use of the Austrian eco-label, it should be noted that it rather measures the ecological sustainability, but is not meaningful enough to determine to what extent the hotel is socially sustainable. In retrospect, for the framework of a work like this, it would be more effective to further narrow down the question and go into depth on only the aspect of ecological sustainability in the analysis. However, this would not allow a comprehensive assessment of sustainability.

Moreover, the use of the SDGs as a tool for evaluating the sustainability of a company turned out to be not as meaningful as the author had hoped. The SDGs are not primarily designed for tourism, and provide no actual valuation. However, it was possible to find certain KPIs and to find out whether there are measures implemented that actively contribute to achieving the SDGs.

#### *7.4.2 Criticism on the validity of the results*

Generally speaking, the author is pleased with the results of the analysis. Especially the economic factors were assessed precisely and are therefore to be considered valid. However, it has to be said that with the measurements, the economic and social aspects of sustainability were not evaluated enough. Structured interviews would have provided more detailed information to clarify whether environmental protection is always given priority over profitability when it comes to decisions and which of their measures actually result in cost savings. Concerning the social dimension, the author should have documented the observations and conversations more precisely in order to provide more accurate statements about the situation and the influencing factors, to ensure better reliability.

#### *7.4.3 Criticism on the generalisation of the results*

On the one hand, the personal bias creates an obstacle for making valid generalisation. On the other hand, generalising of the results might be difficult due to the fact that hotels, even though of the same group, operate under different political, legal, cultural and economic conditions which may lead to different results of a sustainability analysis. Thus, only context-specific statements can be generalised. The analysis could nevertheless confirm many points that were discussed in the theoretical part, such as luxury hotels having a high consumption of natural resources and also the importance of comfort, facilities and high-quality food for luxury tourists.

### 7.5 Prospect

Sustainability is a topic that will undoubtedly be on the agenda for a long time to come. It is also unavoidable in tourism and the hotels have to face the challenges of sustainable management. It is impossible to be 100% sustainable, however all actions should try to minimise the trade-offs between society, economic growth and environmental protection.

On the basis of this work it can be shown that due to the current trend of CSR, there is a willingness to include sustainability in many different areas of a company. This also applies to the Landmark Mandarin Oriental. On the one hand, of course, the group sets certain goals that are to be achieved and are also reviewed. But on the other hand, there is also an “intrinsic motivation” of the managers and of the employees of the Landmark Mandarin Oriental that foster sustainable development. For example, they are currently considering to set up a small rooftop garden, to make good use of the little space they have. The intention is to grow herbs and vegetables in order to import fewer products which should lead to a long-term cost reduction and a reduction of CO<sub>2</sub> emissions. It is pleasing to see that the hotel is constantly trying to promote sustainability through innovative ideas.



Unfortunately, the tourism industry in Hong Kong is currently suffering greatly from the protests and the corona crisis. The author hopes that the business will pick up again, as Hong Kong is a beautiful city with a lot to offer.

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