







“ESG strategies in tourism enterprises: A systematic review and systems-based synthesis of sustainable management practices”

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ESG STRATEGIES IN TOURISM ENTERPRISES: A SYSTEMATIC REVIEW AND SYSTEMS-BASED SYNTHESIS OF SUSTAINABLE MANAGEMENT PRACTICES

Abstract

Sustainability has become a strategic priority for tourism enterprises as investors, regulators, and consumers increasingly expect verifiable environmental, social, and governance (ESG) performance. The purpose of this study is to synthesize current evidence on ESG practices in tourism enterprises and to develop a systems-based framework explaining how environmental, social, and governance strategies individually and collectively support sustainable management, organizational performance, and long-term resilience. The review synthesizes environmental (E1–E5), social (S1–S6), governance (G1–G4), and integrated ESG strategies (I1–I8) that link sustainability initiatives to risk management, financial performance, and stakeholder behavior. Across the literature, governance quality consistently conditions the effectiveness of environmental and social initiatives by shaping accountability, strategic alignment, and credibility. Digital technologies and certification schemes emerge as key accelerators of ESG diffusion, particularly by enabling measurement, transparency, and coordination across organizational functions. Taken together, the findings show that ESG practices in tourism operate as an interconnected system rather than as independent pillars. Within this system, governance structures coordinate environmental and social strategies, generate feedback through stakeholder trust and performance outcomes, and enable learning and adaptation over time. The proposed systems-based framework clarifies how these feedback loops and conditioning effects translate ESG strategies into organizational resilience and long-term value, offering actionable insights for managers, policymakers, and investors seeking to align sustainability initiatives with sustained performance.

Keywords

tourism, sustainability, ESG, governance, performance, SMEs, systems thinking, resilience

JEL Classification

Z32, M14, G34

INTRODUCTION

Tourism has long been recognized as a powerful driver of economic development, yet its rapid expansion has repeatedly exposed destinations to environmental degradation, resource pressures, and uneven social outcomes. Early warnings about ecological limits highlighted the risks of pursuing growth without attention to sustainability (Carson, 1962; Meadows, 1972). The global sustainability agenda that followed, firmly established by the Brundtland Report (World Commission on Environment and Development [WCED], 1987), underscored the need to align economic progress with environmental protection and social well-being. Tourism, with its strong dependence on natural environments and host communities, remains at the center of these tensions.

As tourism businesses sought ways to demonstrate responsible practice, corporate social responsibility (CSR) offered an initial framework for articulating ethical commitments and community engagement.

Yet CSR's voluntary orientation made it difficult to ensure consistency or accountability across firms, raising concerns that sustainability efforts were too easily fragmented or superficial (Carroll, 1999). This limitation opened space for more structured mechanisms capable of guiding organizations toward measurable, comparable, and transparent sustainability performance.

ESG frameworks emerged as a response to these needs. ESG provides standardized criteria that allow firms to evaluate and communicate how they manage ecological impacts, social responsibilities, and governance quality (Friede et al., 2015). Within tourism, ESG is increasingly relevant as enterprises confront investor expectations, regulatory scrutiny, and changing consumer attitudes that favor organizations demonstrating credible sustainability action (De Grosbois & Fennell, 2022; Park & Shin, 2024). ESG has therefore become more than a reporting tool; it has become a strategic approach shaping competitiveness, risk management, and long-term resilience.

Despite this momentum, ESG research in tourism remains fragmented. Much of the existing work concentrates on environmental performance, typically through analyses of emissions, resource efficiency, or certification practices (Gabarda-Mallorquí et al., 2022; Lee et al., 2023). Social equity, labor conditions, and community well-being receive less systematic attention, while governance is often addressed only in regulatory or disclosure terms rather than as an active driver of sustainability outcomes (Uyar et al., 2020; Gerged et al., 2023). Some studies position governance as central to corporate sustainability but do not examine how it interacts with environmental or social practices in tourism enterprises (Ionescu et al., 2019). These patterns indicate a persistent conceptual fragmentation: ESG dimensions are frequently treated as isolated pillars rather than interconnected components of a wider sustainability system.

This gap limits theoretical advancement and managerial guidance. What is missing is an integrated perspective that explores how the environmental, social, and governance dimensions interact, how their synergies and trade-offs play out in practice, and how they collectively influence management outcomes. The purpose of this study is to synthesize current evidence on ESG practices in tourism enterprises and to develop a systems-based framework that explains how environmental, social, and governance strategies individually and collectively support sustainable management, organizational performance, and long-term resilience.

1. LITERATURE REVIEW

The rapid rebound of tourism, marked by a 20 percent increase in visitor numbers in early 2024 and a return to roughly 3 percent of global GDP (Pio et al., 2024), has intensified discussions about sustainable development. The triple-bottom-line model foregrounds the balance between environmental protection, social well-being, and economic viability (Elkington, 1998), and this perspective remains central to how tourism enterprises interpret their long-term responsibilities. Because tourism operates within interconnected ecological, social, and economic systems, sustainability outcomes arise from dynamic interactions across these realms. Meadows (2008) notes that systems generate their own patterns of behavior, meaning tourism's fluctuations stem not only from external

disruptions but also from internal feedback processes. The Sustainable Development Goals, particularly those concerning responsible consumption and climate action, further reinforce the sector's need for systemic awareness (UNWTO, 2018).

Sustainability debates in tourism did not emerge spontaneously but developed in response to global concerns about environmental degradation and resource limits. Early warnings about the consequences of unchecked economic expansion (Carson, 1962; Meadows, 1972) exposed the fragility of natural systems under rapid growth. The Brundtland Report's articulation of sustainable development as meeting present needs without compromising the future (WCED, 1987) provided a conceptual anchor that shaped both academic inquiry and tourism policy thinking. As these dis-

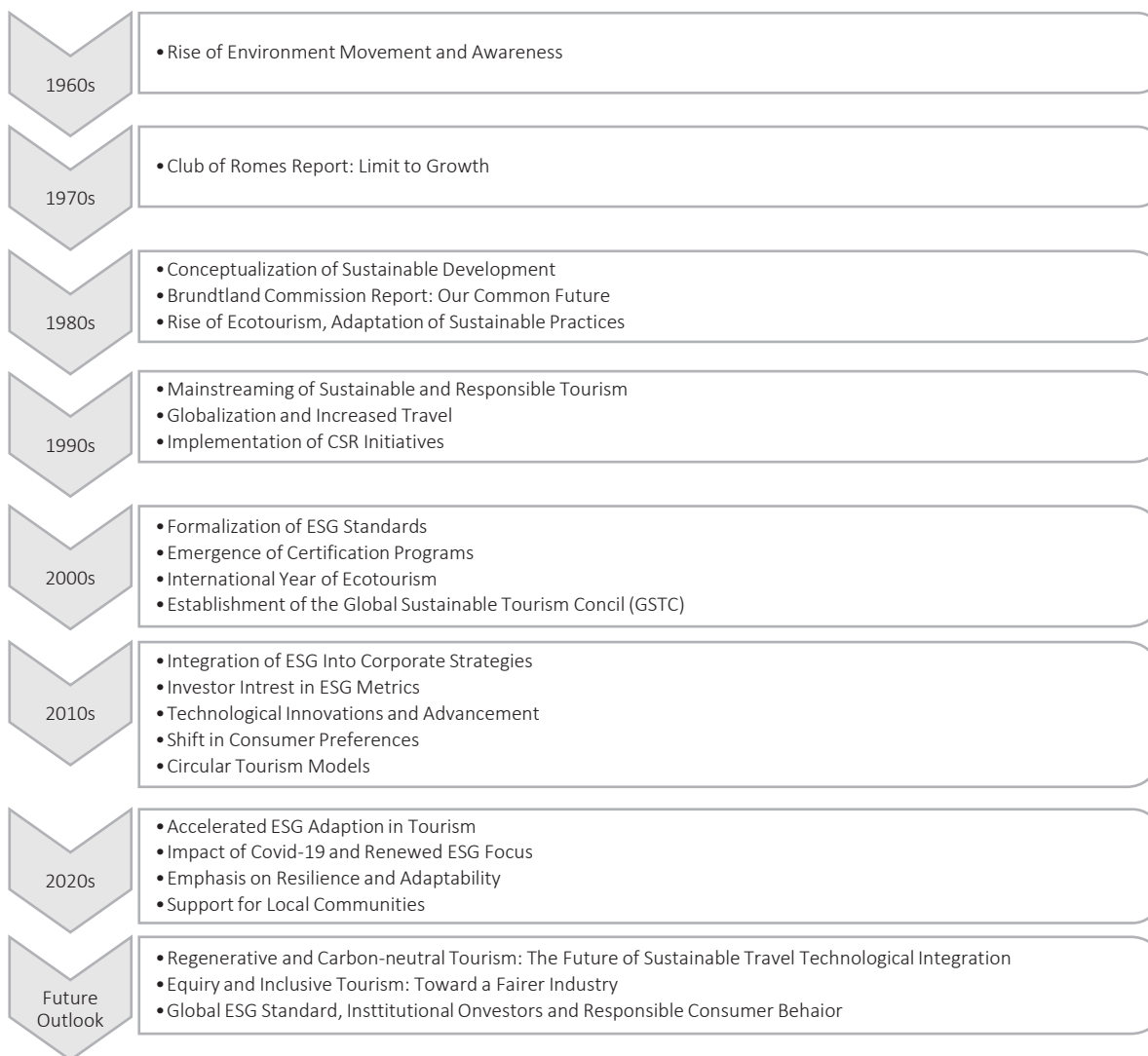


Figure 1. Timeline of the evolution of ESG in the tourism industry

ussions unfolded, tourism scholars began adapting sustainability principles to destination realities, emphasizing ecological preservation, cultural continuity, and the importance of community participation (Bramwell & Lane, 1993; Butler, 1999). Figure 1 synthesizes the historical evolution of sustainability and ESG concepts in tourism.

This evolution highlights the shift from fragmented sustainability initiatives toward more integrated ESG-based approaches in tourism enterprise management. CSR frameworks became influential during this period as businesses grappled with expectations to act responsibly beyond legal obligations (Freeman, 1984; Carroll, 1999). In tourism, CSR initiatives ranged from community partnerships to envi-

ronmental mitigation programs, yet persistent doubts emerged regarding their voluntary nature and vulnerability to symbolic compliance (Legendre et al., 2024). These limitations gradually pushed the sector toward more structured and accountable approaches to sustainability. ESG frameworks emerged in this context, offering measurable indicators and standardized reporting mechanisms designed to improve transparency and comparability (Chopra et al., 2024). International initiatives, including the UN Global Compact (2004) and the World Economic Forum's (2021) sustainability agendas, accelerated the adoption of ESG practices, while reporting standards such as GRI and SASB (Lin et al., 2024) provided clearer guidance for disclosure across industries, including tourism.

Within the tourism field, ESG has evolved into a strategic framework for embedding sustainability into the core of enterprise management. Influential conceptualizations such as Dyllick and Hockerts' (2002) vision of corporate sustainability, Stubbs and Cocklin's (2008) sustainability business model, and Porter and Kramer's (2011) creating shared value perspective all highlight the need to align environmental stewardship, social equity, stakeholder engagement, and financial viability. Empirical studies in tourism increasingly demonstrate that ESG-oriented strategies can improve financial outcomes, enhance customer satisfaction, and strengthen market positioning (Ham et al., 2020; Fernández-Gámez et al., 2019). These findings underscore that ESG is not merely a reporting obligation but a mechanism through which sustainability becomes embedded in organizational strategy.

The need for deeper integration across ESG dimensions becomes even more apparent when viewed through the lens of dynamic capabilities. Tourism enterprises operate in environments marked by climate uncertainty, regulatory change, and shifting consumer expectations, requiring continuous renewal of processes to maintain competitive advantage (Tece et al., 1997). Firms that adopt ESG practices proactively appear better positioned to navigate these pressures and build long-term resilience (Nguyen et al., 2023). Systems theory reinforces this argument by emphasizing interconnections, feedback loops, and the cumulative effects of decisions across environmental, social, and governance domains (Sterman, 2000). Environmental programs lacking governance oversight, or social initiatives disconnected from environmental strategies, can reinforce imbalances that undermine sustainability objectives over time. Systems approach, therefore, encourages tourism enterprises to understand ESG holistically, including the trade-offs and synergies that emerge across dimensions.

Across the literature, a consistent pattern emerges: ESG research in tourism is expanding rapidly but remains conceptually fragmented. Studies frequently examine environmental initiatives such as carbon reduction or resource efficiency (Gabarda-Mallorquí et al., 2022; Lee et al., 2023), while social and governance components often receive limited

or isolated attention (Uyar et al., 2020; Gerged et al., 2023). Other scholars emphasize governance as the anchor of corporate sustainability without fully exploring its interaction with environmental or social performance (Ionescu et al., 2019). What remains underdeveloped is a coherent understanding of how ESG dimensions intersect, how cross-pillar mechanisms operate, and which sector-specific indicators best capture tourism's unique sustainability dynamics. This review contributes to filling these gaps by synthesizing evidence across environmental, social, and governance pillars and examining how ESG strategies collectively support sustainable tourism management.

The findings also carry important implications for public policy. Policymakers play a pivotal role in embedding ESG principles across the tourism sector, particularly among SMEs that form its foundation. The integrative ESG strategies provide a conceptual basis for effective policy design and coordinated implementation. Many firms continue to face financial and technical barriers that limit participation in sustainability initiatives, underscoring the need for scalable ESG toolkits and flexible reporting frameworks supported by governments and development agencies (Su & Chen, 2020; Bae, 2022). These tools can guide enterprises in data collection, certification, and disclosure while aligning with national sustainability priorities. Effective policy frameworks should integrate regulatory clarity, financial incentives, and capacity-building mechanisms. Harmonized disclosure standards and consistent green-investment taxonomies can attract responsible investors and reduce uncertainty (Mejjad et al., 2022). Fiscal measures, including tax credits and concessional loans, promote the adoption of sustainable technologies and certification programs (Aureli et al., 2020; Arian et al., 2023). Establishing regional ESG hubs can further expand access to training, digital infrastructure, and shared data platforms that strengthen technological innovation and collaborative learning (Bianco et al., 2023). Destination-level governance remains essential to sustainable tourism policy. Integrated planning that connects spatial management, community participation, and transparent monitoring ensures that local communities benefit from tourism while safeguarding ecological integrity (Gabarda-Mallorquí et al., 2022). Public-private partnerships linking

enterprises, local authorities, and environmental agencies can translate shared sustainability objectives into coordinated regional action (Leckel et al., 2020).

For investors, ESG maturity serves as both a risk-management tool and an indicator of long-term value creation. The integrated ESG strategies identified in this review, including ESG-centric risk management, credible assurance, transparent communication, and investment-linked performance (I2, I4, I5, and I7), provide a useful lens for evaluating corporate sustainability maturity. Research consistently links strong ESG performance with higher market valuation, reduced cost of capital, and greater resilience during economic instability (Ozdemir et al., 2023; Yeon et al., 2021). Yet evidence also points to non-linear effects, where returns may follow inverted or U-shaped patterns, indicating that the quality and integration of ESG practices are more influential than the amount of investment alone (Buallay et al., 2021; Franco et al., 2020). Transparent disclosure supported by independent assurance mechanisms reduces information asymmetry and improves market comparability, strengthening investor confidence (Aureli et al., 2020; Bae, 2022).

Stakeholders beyond investors also influence ESG outcomes. Employees, consumers, and local communities contribute to accountability and shape strategic direction. Consumers, particularly younger and sustainability-minded groups, increasingly reward genuine ESG commitment through loyalty and willingness to pay premium prices (Fei et al., 2024; Park & Shin, 2024; Kim & Lee, 2020). This behavioral shift reflects the growing influence of ESG-shaped consumer behavior (I8), where purchasing decisions reinforce transparency and continuous improvement. These developments suggest that ESG performance has moved from peripheral reputational signaling to a central determinant of competitiveness, financial stability, and access to capital.

The review also advances management theory by extending systems thinking into the ESG domain of tourism. Drawing on systems theory (Sterman, 2000; Meadows, 2008) and recent analyses of ESG integration (Legendre et al., 2024), it conceptualizes sustainability outcomes as the result of feed-

back loops among environmental, social, and governance dimensions rather than isolated interventions. Governance acts as the coordinating mechanism that balances trade-offs and reinforces synergies, social strategies function as catalysts for innovation, and environmental stewardship forms the foundation of organizational legitimacy. The systems-based framework proposed here offers a foundation for examining how feedback strength, time lags, and nonlinear relationships influence the links between ESG practices and performance. It underscores the central role of governance quality in maintaining coherence within ESG systems, while social and environmental actions generate adaptive capacity and reputational strength. Integrative ESG mechanisms identified in this review (I1 to I3) contribute to a dynamic understanding of how tourism enterprises create and sustain value through continuous interaction among these dimensions.

The review also exposes persistent gaps in the literature. Tourism-specific ESG indicators remain underdeveloped, with most studies relying on generic corporate metrics that overlook sectoral particularities (Lin et al., 2024; Mejjad et al., 2022). Empirical research on SMEs is scarce, limiting theoretical generalization and policy transferability (Bianco et al., 2023). Few studies employ longitudinal or system-dynamics approaches capable of capturing feedback and delay effects central to systems thinking. Future research should test and refine this framework through comparative case studies and quantitative modeling, develop sector-specific ESG indices, and explore how digital transformation, circular economy practices, and investor behavior interact to shape the valuation of ESG performance in the tourism sector.

These gaps suggest several priorities for future research. First, the design and validation of tourism-specific ESG indicators are necessary to more accurately capture environmental intensity and community linkages (Bae, 2022; Lin et al., 2024; Legendre et al., 2024). Second, comparative analyses across diverse regulatory and socioecological contexts are needed, as current evidence is heavily concentrated in Europe and East Asia (Mejjad et al., 2022; Lee et al., 2024). Third, longitudinal and mixed-method studies could generate stronger insights into causal relationships between

ESG practices, firm performance, and resilience (Franco et al., 2020; Ozdemir et al., 2023). Fourth, SMEs require particular attention, including the development and testing of scalable ESG adoption models that accommodate financial and technical constraints while leveraging collaborative networks and local governance mechanisms (Su & Chen, 2020; Bianco et al., 2023). Finally, the systems-based framework introduced in this review remains conceptual and calls for empirical validation through methods such as network analysis, system-dynamics modeling, or agent-based simulation approaches capable of capturing the feedback and delay effects inherent in ESG processes (Sterman, 2000; Meadows, 2008).

2. GENERALIZATION OF THE MAIN STATEMENTS AND DISCUSSION

This section synthesizes and discusses the review findings by distributing ESG-related practices in tourism enterprises across four thematic categories based on their functional role in sustainability management. Rather than presenting results by study or methodological approach, the analysis is structured thematically and discussed sequentially. Specifically, the findings are organized into environmental strategies (E1–E5), social strategies (S1–S6), governance strategies (G1–G4), and integrated ESG strategies (I1–I8) that connect these dimensions. This structure reflects the progression observed in the literature from individual ESG actions toward integrated, system-level mechanisms. The discussion then draws cross-cutting insights to identify key boundary conditions shaping ESG implementation, particularly governance quality, firm size, and regional context.

Environmental strategies form the most established and measurable aspect of sustainability in tourism management. The review identifies five main clusters adopted by tourism and hospitality enterprises to embed sustainability principles (Figure 2).

Environmental action typically serves as the sector’s entry point to sustainability. Conservation and decarbonization (E1), which include energy and water efficiency, waste reduction, carbon management, and biodiversity protection, help reduce operating costs and ecological risks while enhancing legitimacy, provided that governance mechanisms ensure ongoing monitoring and improvement (Cerquetti et al., 2024; Gabarda-Mallorquí et al., 2022; Lee et al., 2023; Kim et al., 2024; Ionescu et al., 2019). Building on that, resource efficiency (E2) serves both ecological and financial goals, generating a virtuous cycle where optimized inputs boost service quality and performance, further reinforced by AI, IoT, and circular practices that enable real-time control of resource use and material flows (Legendre et al., 2024; Singal, 2014a, 2014b; Bae et al., 2023; Tong et al., 2022; Yan et al., 2023). A complementary stream emphasizes compliance, certification, and disclosure (E3), including eco-labels such as ISO 14001 or Green Key, regular audits, and emissions reporting. These mechanisms enhance transparency, investor confidence, and market access, although their implementation may be constrained by costs and uneven enforcement, particularly for SMEs (Rodríguez-Fernández et al., 2019; Aureli et al., 2020; Bianco et al., 2023; Su & Chen, 2020). Outcomes are magnified when firms invest in stakeholder engagement and education (E4) as initiatives such as green human resource management, visitor communication, and co-management with local actors embed pro-environmental behaviors and stimulate eco-

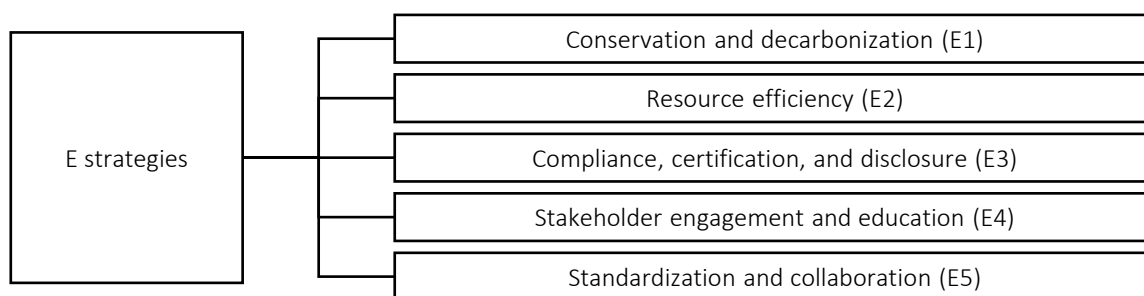


Figure 2. Environmental strategies for sustainable tourism management (E1–E5)

innovation. Moreover, leadership diversity is often associated with more ambitious environmental targets and lower CO₂ intensity (Stamolampros & Symitsi, 2022; Kim et al., 2023a; Kim et al., 2023b; Altunbas et al., 2022; Jang et al., 2022; Singh & Dutt, 2023). Finally, standardization and collaboration (E5), through industry criteria, benchmarking, and joint programs, help scale best practices and reduce the risks associated with adoption. This approach is especially important for resource-constrained SMEs and environmentally sensitive destinations (Franco et al., 2020; Dempere & Modugu, 2022; Yoon, 2023).

Across studies, environmental strategies are shown to be mutually reinforcing. Their success depends on governance systems that ensure accountability and create conditions for SME participation. These findings illustrate that environmental practices in tourism generate the greatest impact when embedded within broader organizational systems rather than implemented as isolated technical solutions.

Social strategies form the relational fabric through which tourism enterprises build trust, legitimacy, and resilience. Six clusters appear consistently in the literature (Figure 3). The social pillar serves as the relational bridge connecting environmental stewardship with governance credibility. At its base, alignment with ethical and social standards (S1), including fair labor practices, health and safety measures, respect for human rights, and cultural preservation, strengthens legitimacy and supports long-term value in service-intensive contexts (Chen et al., 2022a; Rodríguez-Fernández et al., 2019; Ionescu et al., 2019; Lee et al., 2023;

Ozdemir et al., 2023). Resilience is further advanced through social innovation and collaboration (S2), as local networks that connect governments, SMEs, and communities foster social capital and develop shared solutions. These efforts are increasingly supported by digital tools and artificial intelligence, which enable more transparent and responsive forms of engagement (Leckel et al., 2020; Bianco et al., 2023; Tong et al., 2022; Torres & Augusto, 2021; Van Riel et al., 2021; Bae, 2022). Reputation, a critical asset in tourism, is strengthened by CSR-driven visibility (S3) through credible communication, certifications and awards, and community programs. These efforts have played an important role in supporting crisis recovery and maintaining investor confidence during periods of disruption (Yeon et al., 2021; Chen et al., 2022a; Chua & Han, 2022; Pal, 2021; Robinot et al., 2021). Internally, employee welfare and diversity, equity, and inclusion (DEI) (S4), encompassing green HRM, inclusion, fair compensation, and well-being initiatives, help reduce turnover while improving service quality and financial resilience (Franco et al., 2020; Arian et al., 2023; Lin et al., 2023; Park & Shin, 2024; Im et al., 2023; Singal, 2014b). Externally, community engagement (S5), which includes local sourcing, heritage protection, and participatory conservation, enhances social license and strengthens connections within destinations (Roblek et al., 2021; Huang et al., 2023). Together, these foundations contribute to positive market outcomes through greater customer satisfaction and loyalty (S6), as visible social responsibility and co-created sustainability experiences encourage repeat visitation and a higher willingness to pay (Chua & Han, 2022; Kim & Lee, 2020; Kumar, 2024; Nakipova et al., 2023).

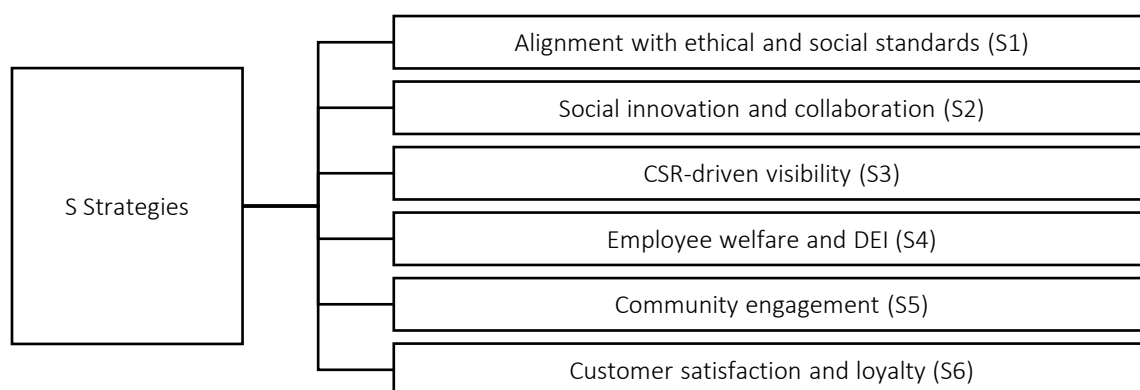


Figure 3. Social strategies for sustainable tourism management (S1–S6)

The review shows that social strategies build essential bridges between environmental action and governance credibility. Trust, inclusivity, and social cohesion are repeatedly found to amplify environmental and governance outcomes, confirming the interdependence of ESG dimensions in tourism enterprises.

Governance strategies provide the structural backbone that turns sustainability ambitions into accountable practice. Four main patterns emerge from the literature (Figure 4). Ethical conduct and transparency (G1) through board-level compliance, anti-corruption policies, and honest reporting lower risk and appeal to responsible investors when consistent with global frameworks like the SDGs and GRI (Ionescu et al., 2019; Lau et al., 2021; Uyar et al., 2022; Arnaudov & Koseska, 2012). Resilience-oriented governance (G2) integrates ESG into risk management by establishing sustainability committees and climate oversight mechanisms that protect firm value and market standing during crises (Dogru et al., 2022; Repková-Štofková et al., 2023; Chen et al., 2022b; Ozdemir et al., 2023; Torres & Augusto, 2021). Decision quality improves with diverse and inclusive leadership (G3), where gender and minority representation correlate with stronger disclosure and lower emissions through enhanced monitoring and stakeholder alignment (Singal, 2014a; Altunbas et al., 2022; Gerged et al., 2023). At the destination scale, governance-driven development and resource protection (G4) rely on policy incentives, standards, land-use regulations, and transparent reporting to align growth with ecological and cultural stewardship, although implementation varies across political economies (Mejjad et al., 2022; Gabarda-Mallorquí et al., 2022; Kılıç et al., 2021; Koseoglu et al., 2021).

Governance thus emerges as the enabling force that aligns social responsibility and environmental performance. By strengthening transparency, inclusivity, and accountability, governance enhances ESG outcomes across all pillars.

Beyond the individual dimensions, the literature reveals a growing movement toward integrated ESG strategies that unify environmental, social, and governance objectives. Eight core mechanisms appear consistently (Figure 5). A shift from siloed pillars to integrated systems is evident across recent studies. Holistic ESG integration (I1), including board-level oversight, enterprise-wide goals, shared metrics, and routine reporting, outperforms single-pillar approaches in enhancing resilience and competitiveness, particularly during crises where comprehensive programs enabled faster recovery and stronger reputations (Legendre et al., 2024; Lin et al., 2024; Chen et al., 2022a; Nakipova et al., 2023; Sembajwe et al., 2020). Building on this, ESG-centric risk management (I2) lowers uncertainty and cost of capital through sustainability committees and climate disclosures that investors reward (Dogru et al., 2022; Kumar, 2023; Ozdemir et al., 2023). Diffusion accelerates via technology and open collaboration (I3), where AI/IoT provides real-time sustainability control and regional networks help SMEs overcome capability gaps; coupling ESG with circular-economy initiatives enhances efficiency and community ties (Leckel et al., 2020; Tong et al., 2022; Padilla-Rivera et al., 2021). Market translation occurs through certifications and credible audits (I4) as labels and third-party assurance convert operational performance into recognized signals that enable price premia and stronger performance metrics (Bianco et al., 2023; Hassan & Meyer, 2022; Rodríguez-Fernández et al., 2019; Dempere & Modugu, 2022; Pal, 2021).

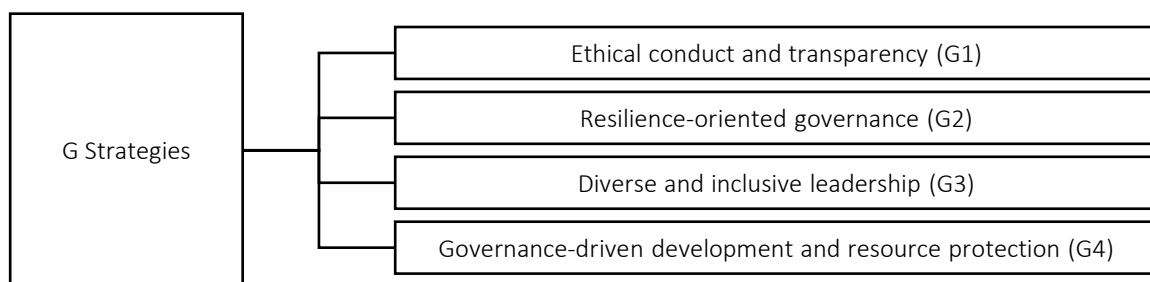


Figure 4. Governance strategies for sustainable tourism management (G1–G4)

Trust and employer branding are strengthened by transparent ESG communication (I5), particularly when reports are GRI-aligned and externally assured (Aureli et al., 2020; M. Choi & Y. Choi, 2024; Uyar et al., 2022). Organizational stickiness stems from DEI and employee-centered ESG (I6), as inclusive governance and green HRM embed daily behaviors that enhance productivity and creditworthiness and reduce bankruptcy risk (Stamolampros & Symitsi, 2022; Papademetriou et al., 2023; Gerged et al., 2023; Vaughan et al., 2024). Financially, ESG investment payoffs (I7) are non-linear, with evidence ranging from inverted-U to U-shaped trajectories. This pattern supports a “virtuous cycle” in which performance funds ESG initiatives, which in turn enhance performance (Buallay et al., 2021; Franco et al., 2020; Singal, 2014a, 2014b; Saini et al., 2023; Jang et al., 2022). Finally, ESG-shaped consumer behavior (I8) attracts values-driven segments (notably Gen Z), increasing loyalty and price tolerance (particularly during the post-COVID recovery), while destination-level ESG policies reinforce firm-level initiatives (Fei et al., 2024; Park & Shin, 2024; Huang et al., 2022, 2023; Lee et al., 2023; Saavedra-Azabache et al., 2024).

These findings show that integrated ESG strategies are essential for advancing sustainable tourism management. They strengthen resilience, enhance competitiveness, and contribute to long-term viability by aligning environmental, social, and governance dimensions across enterprise operations.

Across all studies, three boundary conditions emerge repeatedly. First, the effectiveness of environmental and social initiatives is conditioned by governance quality, as weak oversight can undermine credibility. Second, SMEs require modular toolkits, pooled certifications, shared data services, and access to green finance to scale ESG adoption. Third, regional context plays a critical role, since regulatory intensity and resource endowments determine the feasibility of implementation pathways (Su & Chen, 2020; Bianco et al., 2023; Mejjad et al., 2022). Adopting a systems perspective is therefore essential to anticipate trade-offs and to manage feedback through continuous cycles of measurement, learning, and adaptation (Sterman, 2000; Meadows, 2008).

The results of this review show that ESG strategies in tourism enterprises are best understood as an interconnected system rather than as three separate pillars. Environmental, social and governance practices form mutually reinforcing patterns, particularly when governance mechanisms (G1–G4) coordinate environmental strategies (E1–E5) and social strategies (S1–S6) through integrated ESG processes (I1–I8). This configuration creates feedback loops that strengthen legitimacy, operational efficiency and resilience, while fragmented implementation is associated with symbolic actions and limited impact.

These findings complement and extend earlier reviews of sustainability and ESG in tourism. For example, bibliometric work by Legendre et al.

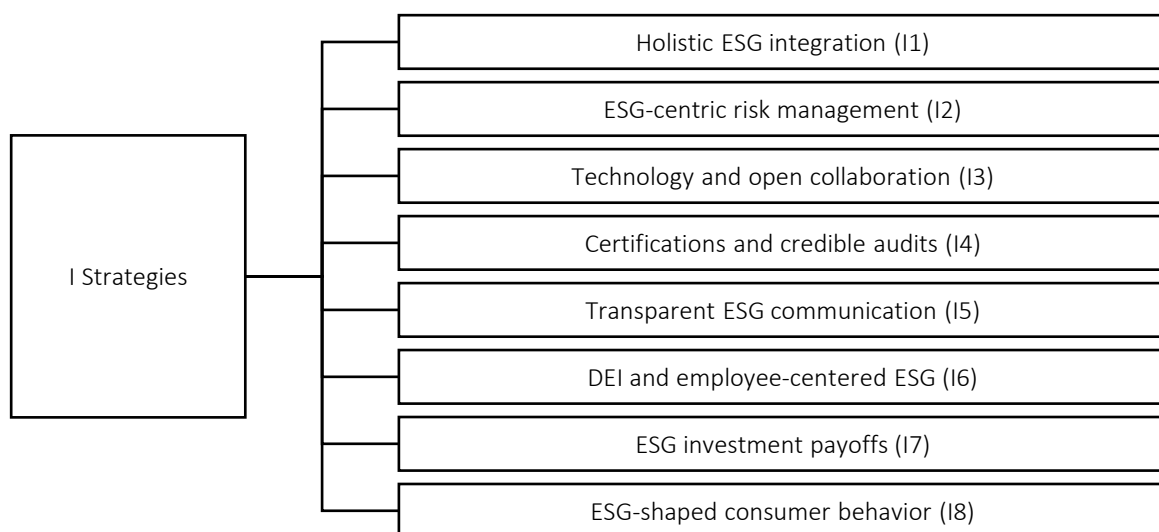


Figure 5. Integrated ESG strategies for sustainable tourism management (I1–I8)

(2024) shows that ESG research in hospitality and tourism is still dominated by environmental topics and disclosure-oriented studies, with relatively limited integration of social and governance issues. Our synthesis confirms this imbalance but moves beyond it by systematizing the specific environmental (E1–E5), social (S1–S6), and governance (G1–G4) strategies that recur across the literature, and by identifying the integrated mechanisms (I1–I8) through which they operate together. In doing so, the review shifts attention from isolated ESG scores or individual practices to the architecture of ESG systems in tourism enterprises.

The results also refine the well-established business case for sustainability in tourism and hospitality. Prior studies have linked CSR and sustainability initiatives to financial performance, competitive advantage, and customer responses (Theodoulidis et al., 2017; Singal, 2014a, 2014b; Franco et al., 2020; S. Bodhanwala & R. Bodhanwala, 2021). Our review supports these relationships but clarifies that performance effects are often mediated by governance quality and integration. For instance, ESG-centric risk management (I2) and credible certification and assurance (I4) appear as critical channels through which environmental and social initiatives translate into reduced risk, stronger market valuation, and resilience during crises (Yeon et al., 2021; Chen et al., 2022a, 2022b; Ozdemir et al., 2023). This helps explain why empirical studies frequently report non-linear or conditional relationships between ESG and financial outcomes (Buallay et al., 2021; Saini et al., 2023): what matters is not only how much firms invest in ESG, but how coherently those investments are governed and integrated.

A further contribution lies in the explicit articulation of boundary conditions for ESG implementation. Previous research has noted constraints faced by SMEs, the importance of regional regulatory contexts, and the sector's dependence on local resources (Su & Chen, 2020; Mejjad et al., 2022; Bianco et al., 2023), but often treats these aspects separately. By identifying SMEs' need for modular toolkits and shared infrastructures, and by emphasizing the role of regional policy intensity and resource endowments as enabling or limiting factors, our review consolidates these insights into a coherent set of conditions that shape ESG

pathways in tourism. This systems-oriented view aligns with calls from UNWTO (2018) and OECD (2020) for context-sensitive approaches to sustainable tourism and sustainable finance.

Finally, the review advances the application of systems thinking to the ESG domain in tourism. While previous research has touched on dynamic capabilities, stakeholder theory, and sustainability business models (Dyllick & Hockerts, 2002; Stubbs & Cocklin, 2008; Nguyen et al., 2023), few studies explicitly conceptualize ESG as a network of feedback loops linking inputs, processes, outputs, and learning mechanisms.

From a managerial perspective, the findings show that environmental, social, and governance strategies are increasingly interdependent, and that integrative ESG mechanisms such as risk management, digital innovation, and transparent communication connect these domains in practice. This interconnection highlights the need for tourism firms to adopt a holistic approach to sustainability. For tourism managers, ESG integration should be understood as a strategic framework that aligns operational efficiency, social responsibility, and long-term financial resilience. When approached as an interconnected system rather than a compliance requirement, ESG practices can enhance competitiveness and adaptive capacity in a market that increasingly values sustainability.

In the environmental sphere (E1 to E5), conservation, decarbonization, and resource efficiency should be embedded into everyday operations. Investment in digital technologies such as artificial intelligence and the Internet of Things enables real-time monitoring of energy, water, and waste, providing verifiable data for management and reporting (Tong et al., 2022; Yan et al., 2023). Transparent disclosure supported by recognized certifications, including ISO 14001 and Green Key, further strengthens credibility and attracts investors and consumers who prioritize sustainability (Aureli et al., 2020; Bae et al., 2023; Bae, 2022; M. Choi & Y. Choi, 2024). Within the social dimension (S1 to S6), employee welfare and DEI should be integrated into organizational culture through green human resource management and participatory decision-making (Franco

et al., 2020; Kim et al., 2023b; Gerged et al., 2023). Strong community relationships built through local sourcing, cultural preservation, and cooperative conservation enhance destination resilience and generate shared value. Visible corporate social responsibility initiatives and co-created sustainability experiences also strengthen customer loyalty and encourage repeat visitation (Kim & Lee, 2020; Kumar, 2024). In the governance dimension (G1 to G4), leadership commitment and accountability are vital. Boards should oversee ESG integration and align sustainability metrics with performance reviews, risk registers, and strategic planning (Dogru et al., 2022). Governance practices, including sustainability committees, ESG dashboards, and integrated

risk management systems, provide both control and opportunities for learning, supporting agile responses to emerging challenges (Repková-Štofková et al., 2023; Legendre et al., 2024). For SMEs, modular and incremental approaches, starting with energy audits, workforce engagement, and joint certifications through local partnerships, offer feasible pathways to ESG adoption under financial and technical constraints (Su & Chen, 2020; Bianco et al., 2023; Mejjad et al., 2022). Overall, tourism organizations that balance environmental stewardship, social responsibility, and transparent governance are better positioned to secure long-term competitiveness, strengthen stakeholder trust, and contribute to the Sustainable Development Goals.

CONCLUSION

The purpose of this study was to synthesize current evidence on ESG practices in tourism enterprises and to develop a systems-based framework explaining how environmental, social, and governance strategies individually and collectively support sustainable management, organizational performance, and long-term resilience. The review demonstrates that ESG practices in tourism do not operate as separate pillars but form interconnected patterns shaped by governance quality, stakeholder participation, and organizational capabilities.

The findings indicate that environmental, social, and governance strategies each fulfill distinct functions, yet their effectiveness depends on how coherently they are aligned. Environmental strategies primarily enhance efficiency and resource management; social strategies build trust, inclusion, and service quality; and governance mechanisms provide the oversight necessary to ensure transparency, accountability, and long-term orientation. Integrated ESG approaches (particularly those involving risk management, credible disclosure, and technology-enabled monitoring) enable tourism enterprises to translate sustainability commitments into operational improvements, resilience, and stronger performance outcomes.

Several conclusions follow from this synthesis. First, governance emerges as the central coordinating force linking environmental and social strategies, suggesting that sustainability progress depends less on the number of ESG initiatives than on how effectively they are structured and integrated. Second, SME capacity and region-specific conditions act as critical boundary factors, indicating that ESG frameworks must remain adaptable rather than one-size-fits-all. Third, the interconnected nature of ESG practices underscores the value of a systems perspective, in which feedback, learning, and alignment drive continuous improvement over time.

These insights also point to directions for future research. Empirical studies are needed to test the relationships proposed in the systems-based framework, particularly the feedback loops and interaction effects among ESG components. The development of tourism-specific ESG indicators would improve comparability and measurement precision, while further research on SMEs, destination-level governance, and technological adoption would deepen understanding of how sustainability can be embedded across diverse tourism contexts. Continued work in these areas will help refine integrated ESG models and support more resilient, transparent, and inclusive tourism development.

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ETHICAL APPROVAL

We declare that the submitted manuscript is compliant with ethical standards.

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