

Sustainable Business Practices and Value Creation: Ecotourism Operators and Small and Medium Businesses in Sandakan

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ARTICLE INFO

Article history

RECEIVED: 02-Nov-22

REVISED: 12-Jun-23

ACCEPTED: 17-Jun-23

PUBLISHED: 30-Jun-23

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Citation: Jennifer Chan Kim Lian and Beatrice Lim (2023). Sustainable Business Practices and Value Creation: Ecotourism Operators and Small and Medium Businesses in Sandakan. Horizon J. Hum. Soc. Sci. Res. 5 (1), 89–97. <https://doi.org/10.37534/bp.jhssr.2023.v5.n1.id1198.p89>



ABSTRACT

This research paper presents empirical findings on the significance of sustainable practices implemented by ecotourism operators and small and medium businesses in Sandakan, Sabah. Employing a quantitative methodology, the study emphasises the awareness of environmental, social, and economic factors, as well as the challenges associated with implementing sustainable and responsible practices. The findings indicate that effective sustainable management maximises the social and economic benefits for the local community, cultural heritage, and environment, while also minimising negative impacts. Therefore, maintaining credible, sustainable, and responsible business practices in the long-term can yield positive effects on the environment, society, and economy.

Keywords: sustainable practices, ecotourism operators, small medium businesses, Sabah

1. Introduction

Sustainability, defined as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (World Commission on Environment and Development, 1987), has gained recognition among stakeholders in the business context. A sustainable business, as defined by Hubbard (2009), satisfies the needs of its stakeholders while ensuring its capacity to meet those needs in the future.

The importance of sustainable development and practices has been extensively discussed in the

literature. Environmental sustainability, a critical facet of sustainability, is a prominent feature of the 2030 Agenda for Sustainable Development and its Sustainable Development Goals (SDGs) (Phan, 2019). Recognised as integral to sustainable development, sustainable consumption was highlighted as an overarching theme of paramount importance at the UN Conference on the Environment and Development in Rio de Janeiro in 1992, linking environmental and developmental challenges. It is considered one of the three overarching objectives of, and essential requirements for, sustainable development, alongside poverty eradication and natural resource management. Accordingly, sustainable consumption and production has been identified as one of the 17 SDGs by

the United Nations in order to foster economic and social development (United Nations Sustainable Development Goals).

Small and medium-sized enterprises (SMEs) play a crucial role in the economic development of nations (Bannock, 2005) and are often seen as engines for growth (Brouthers et al., 1998), employment, and wealth creation (Chan, 2008). Hence, SMEs are vital for the overall health and stability of the global economy. In Malaysia, SMEs are widely present in the agriculture, manufacturing, and services sectors. However, there is limited knowledge of how these firms respond to sustainable practices. Gaining a better understanding of firms', particularly tourism suppliers', approaches to sustainability in their business operations and management can provide valuable and relevant practical insights to guide policymakers' decision-making.

Therefore, to investigate SMEs' responses to sustainable practices within their business environments, this paper focuses on the current sustainable and responsible practices of SMEs and tourism suppliers within the palm oil plantation and mill sector in Sandakan, Sabah. Specifically, the study explores how these firms create value for themselves and society through sustainable practices in their business operations and management. By identifying the pertinent issues and challenges faced by different small business firms and operators in adopting and promoting sustainable practices and development, this research contributes to a more enhanced and comprehensive understanding of the subject matter.

2. Literature Review

2.1 Ecotourism and Sustainable Practices

Ecotourism and sustainable practices are essential considerations in the operations of businesses, driven by individual philosophical beliefs and the value they create for both the firms and society. Sustainable tourism aims to optimise the utilisation of environmental resources, which are integral to tourism development. This involves preserving ecological processes, safeguarding natural heritage and biodiversity, respecting the socio-cultural authenticity of local communities, conserving their living cultural heritage and traditional values, and fostering inter-cultural understanding and tolerance. Additionally, sustainable tourism ensures viable and long-term economic operations, providing socio-economic benefits to all stakeholders in an equitable manner.

These benefits include stable employment and income-earning opportunities, access to social services for host communities, and poverty reduction (UNEP and UNWTO, 2005).

2.2 Concept and Framework of Sustainability

Font *et al.* (2016) have categorised the motivations for sustainable practices in SMEs into three clusters: lifestyle, business, and legitimisation. Similarly, sustainable practices can be grouped into three clusters: environmental, social, and economic. Various researchers in the field of sustainability have utilised these classifications in their studies, such as Tamajón and Aulet (2013), Mihalic (2014), Das and Chatterjee (2015), Mathew and Sreejesh (2016), and Blancas *et al.* (2017). Additionally, some researchers have expanded on these groups or principles in their works. For example, Tay and Chan (2014) incorporated four principles of sustainability, including ecological, economic, cultural, and social aspects. They further proposed that the core principles of sustainability encompass economic, environmental, social, and cultural factors, while the peripheral principles include political, managerial/institutional, and technological aspects.

Notably, Ashok *et al.* (2016) developed a hierarchical ecotourism sustainability assessment framework, represented by Principles-Criteria-Indicators-Verifiers, with the purpose of establishing strong connections from the upper-level ideals (Principles) to tangible measurements (Criteria and Indicators) and down to specific pieces of information (Verifiers). This framework enables the practical implementation and monitoring of sustainable ecotourism objectives at destinations (Ashok *et al.*, 2016).

2.3 Value Creation

According to Grönroos and Voima (2013), value creation is defined as the result of interactions between companies and customers, where these interactions represent the convergence of the provider and customer spheres of influence (Chen *et al.*, 2017). Similarly, Vargo and Lusch (2008) and Prahalad and Ramaswamy (2004) conceptualised co-creation as an interactive process involving various stakeholders. The customer's creation of value-in-use and value co-creation is the outcome of interactions between companies and customers, where the interactions occur at the intersection of the provider and customer spheres of influence.

Sinkovics *et al.* (2014), drawing from Todaro and Smith (2011), adopted three core values of development as a basis for investigating social value creation at the bottom of the pyramid (BOP) by incumbent companies. These core values include sustenance, self-esteem, and freedom from servitude. Sustenance refers to the ability to fulfil basic needs such as food, shelter, and healthcare; self-esteem encompasses dimensions of dignity and legitimacy; and freedom from servitude extends beyond physical incarceration and labour exploitation.

Additionally, Auerswald (2009) identified several dimensions of social value creation, including financial value, reputational value, ethical value, consumer surplus, positive externalities, and the enhancement of human capabilities. Financial value not only allows firms to sustain their existence but also provides opportunities for reinvestment or cross-subsidisation of projects that can benefit individuals beyond the immediate transactions. Reputational and ethical values, achieved through the interactions between the enterprise and its environment, can also be leveraged to scale up social value creation activities and benefit individuals not directly involved in the initial transactions (Auerswald, 2009).

2.4 Small and Medium Enterprises

According to Rashid *et al.* (2013), SMEs in the tourism industry play a significant role in Malaysia's economic development. In 2019, Malaysia recorded 26.1 million tourist arrivals. The travel and tourism sector contributed 6.1% to Malaysia's GDP, with tourism receipts amounting to USD 22.2 billion (WorldData.info, 2023). The direct contribution of tourism to Malaysia's GDP was MYR 125.4 billion, accounting for 14.8% of GDP. In terms of employment, the tourism industry led to a 2.9% increase, employing 3.6 million people in 2019, which represented 23.6% of total national employment (Huong, 2023). Comparatively, in 2011, the total contribution of travel and tourism to Malaysia's employment, including indirect support jobs, was approximately 1,559,000, representing 12.9% of total employment in the country. The emergence of micro-SMEs in the tourism industry is also noteworthy, as they seize the opportunity to collaborate to enhance the well-being of their employees, streamline their operations, and develop long-term sustainability strategies for their businesses.

2.5 Previous Studies on Sustainability

Dedeke's (2017) research on sustainable tourism ventures revealed three key findings: the principal

actor involved in creating the venture employs distinct phases of idea-action translation; they use a unique and previously unidentified mode of translation; successful translation occurs when the principal actor acts as an orchestrator, coordinating stakeholders who pursue their own interests but collaborate on a common platform. Moreover, Mathew and Sreejash (2016) found that local residents' favourable perceptions of responsible tourism practices are strongly associated with destinations' perceived economic, social, cultural, and environmental sustainability, as well as with the community's quality of life, societal well-being, and emotional well-being.

Apart from that, Blancas *et al.* (2017) advocated for the use of dynamic sustainability measures that enable differentiated valuations for various types of destinations through cluster analysis. This approach allows for the design of more effective benchmarking practices among different tourist destinations by introducing a new vectorial indicator comprising both dynamic and static components.

In the context of the tourism supply chain, Babu *et al.* (2018) introduced specific sustainability practices encompassing environmental, economic, and social factors. These practices assist hotels in identifying the importance and performance of various sustainability measures to attain long-term competitive advantages. However, Ahmad (2013) pointed out that while half of the tourism industry acknowledges the appropriateness of ecotourism products in Malaysia, there appears to be a lack of knowledge and understanding regarding the concept of ecotourism. As a result, tourism businesses and enterprises may not be fully engaged in adopting sustainable tourism practices that are widely accepted and implemented globally.

3. Research Methodology

In this research, the quantitative approach was adopted to gather empirical evidence and information on SMEs' sustainable practices, motivations, and challenges. In particular, a survey questionnaire, adapted from Font *et al.* (2016), was used to collect data on firms' sustainable business practices that align with sustainability principles and destination sustainability criteria. Using convenience sampling, the survey was administered among 65 ecotourism business suppliers and owners of SMEs registered as palm oil plantations and millers in the town of Sandakan, Sabah.

4. Findings

A total of 65 respondents, selected from SME business operators in Sandakan, participated in the study. Table 4.1 below displays the respondents' profile. More than half of the surveyed respondents have at least six years of experience, indicating their extensive industry knowledge and experience.

The findings indicated that the majority of the respondents are aware of current sustainable and responsible practices. They demonstrated knowledge of various aspects such as their attitudes, responses, motivations, and challenges related to environmental, social, and economic resources. Additionally, the study revealed insights into value creation for both the firm and society through sustainable practices. These results are presented in Table 4.2, Table 4.3, and Table 4.4.

The majority of the respondents (69%) expressed a strong belief in the importance of conserving resources, including energy and water consumption. They also recognised the significance of reducing greenhouse gas emissions, transportation pollution, wastewater, solid waste, and the use of harmful substances in their operations. Additionally, the respondents emphasised the importance of implementing practices to minimise pollution from noise, light, and water. In terms of environmental management, efforts have been made to conserve biodiversity, manage invasive species, and

adhere to appropriate guidelines when visiting natural landscapes and interacting with wildlife.

Approximately 57% of the total respondents stated that it is very important to implement long-term sustainability management systems that are suitable for the business size and scope. These systems should address environmental, social, cultural, economic, quality, human rights, health, safety, risk, and crisis management issues, and drive continuous improvement. It is crucial for businesses to comply with all applicable local, national, and international legislations and regulations in health, safety, labour, and environmental aspects. Additionally, businesses should communicate their sustainable policies, actions, and performance to stakeholders, including customers, while seeking their support. Staff engagement in the development and implementation of sustainable management is also important, and they should receive periodic guidance and training regarding their roles and responsibilities in delivering sustainability practices. Furthermore, businesses must be cautious with their promotional materials and marketing communication to ensure accuracy and transparency with regards to their products and services, including sustainability claims. It is essential to never promise more than what is being delivered.

Table 4.1. Profile of Respondents

| Demographic Variables | Categories | Frequency | Percentage |
|----------------------------|--------------------|-----------|------------|
| Gender | Male | 39 | 60 |
| | Female | 26 | 40 |
| Age | 18-30 years old | 18 | 28 |
| | 31-40 years old | 20 | 31 |
| | 41-50 years old | 13 | 20 |
| | 51-60 years old | 8 | 12 |
| | 60+ years old | 6 | 9 |
| Education | Primary School | 1 | 2 |
| | Secondary School | 32 | 49 |
| | Diploma | 21 | 32 |
| | Degree | 11 | 17 |
| | Master/PhD | 0 | 0 |
| Experience in the industry | Less than 3 years | 14 | 22 |
| | 3-5 years | 14 | 22 |
| | 6-10 years | 14 | 22 |
| | 11-20 years | 14 | 22 |
| | 21 years and above | 9 | 12 |

Table 4.2. SMEs' Current Sustainable and Responsible Practices

| No | Practices | Percentage (%) |
|----|--------------------------|----------------|
| 1 | Conserving resources | 69 |
| 2 | Reduction of pollution | 69 |
| 3 | Environmental management | 69 |

Table 4.3. SMEs' Attitudes and Responses towards Sustainable Practices

| No | Attitude | Percentage (%) |
|----|--|----------------|
| 1 | Implementation | 57 |
| 2 | Communication | 57 |
| 3 | Guidance | 57 |
| 4 | Satisfaction | 57 |
| 5 | Promotion | 57 |
| 6 | Provision of information | 54 |
| 7 | Involvement in planning and management | 54 |
| 8 | Compliance in regulations | 54 |
| 9 | Integrity | 51 |
| 10 | Appropriate materials | 51 |
| 11 | Compliance when acquiring | 51 |
| 12 | Accessibility for disabled people | 49 |
| 13 | Compliance in infrastructure zoning | 49 |

Additionally, around 54% of the respondents believe in the importance of providing information and interpretation to tourists or customers about the natural surroundings, local cultural heritage, and appropriate behaviour. They also support involving tourists and customers in sustainable tourism planning and management at the destination.

Moreover, 51% of the respondents stressed the monitoring of customer satisfaction, including sustainability aspects, and taking corrective action when necessary. They emphasised that business buildings/infrastructure should consider the capacity and integrity of the natural and cultural surroundings, adopting locally appropriate and sustainable practices and materials. Furthermore, they highlighted the need for legally acquiring land, water rights, and property, ensuring compliance with local communal and indigenous rights, attaining voluntary, prior, and informed consent, and avoiding involuntary resettlements.

On the other hand, 49% of the respondents expressed the belief that business buildings/infrastructure must comply with zoning requirements and laws related to protected or sensitive areas. They also underscored the importance of providing access and information for individuals with special needs, where appropriate.

Approximately 60% of the total respondents prioritise respecting labour rights and highlight providing a safe and secure environment for employees, ensuring they receive at least a living wage. Meanwhile, 57% of the total respondents give importance to local and fair-trade suppliers and take measures to avoid jeopardising the provision of basic services, such as food, water, energy, healthcare, and sanitation, to neighbouring communities.

Next, approximately 54% of the total respondents consider it highly important to provide equal employment

Table 4.4. Firm and Societal Value Creation through SMEs' Sustainable Practices

| No | Value Creation | Percentage (%) |
|----|--|----------------|
| 1 | Respect labour rights | 60 |
| 2 | Priority to local supplier | 57 |
| 3 | Availability of basic services | 57 |
| 4 | Equal employment opportunities for local | 54 |
| 5 | Policy implementation | 54 |
| 6 | Equal employment for everyone | 54 |
| 7 | Support community development | 51 |
| 8 | Support local entrepreneur | 51 |
| 9 | Provision of local access | 51 |

and advancement opportunities for local residents, including managerial positions, without discrimination based on gender, race, religion, or disability. Furthermore, 51% of the total respondents believe in supporting initiatives for local infrastructure and social community development, such as education, health, and sanitation. They also support other local entrepreneurs and advocate for policies against sexual harassment or any form of exploitation of children, adolescents, women, minorities, and other vulnerable groups. Additionally, they focus on activities that do not negatively impact local access to livelihoods, including land and aquatic resource use, rights-of-way, transportation, and housing.

According to Table 4.5, the majority of the respondents consider it highly important to protect the environment based on sustainable principles and ethical codes of practice. Approximately 66% of the total respondents consider it vital to protect the environment. Additionally, a total of 60% of the respondents express their desire to enhance competitiveness in the global market, while 57% aim to increase their company's income by accessing new spending markets and responding to customers' demands. Meeting legal requirements is deemed very important by 54% of the respondents, and 51% emphasise the need to reduce the company's risk associated with environmental degradation. Other equally significant practices include gaining marketing and image benefits, acquiring new information, advice, and networks, improving business management data, complying with tour operator company requirements, and ensuring ease of implementation. Approximately 49% of the total respondents consider

Table 4.5. SMEs' Sustainable Practices based on Sustainable Principles and Ethical Code of Practices

| No | Identified Sustainable Practices | Percentage (%) |
|----|----------------------------------|----------------|
| 1 | Protection | 66 |
| 2 | Competitive | 60 |
| 3 | Improvement | 57 |
| 4 | Action | 57 |
| 5 | Law | 54 |
| 6 | Reduction | 51 |
| 7 | Benefits | 51 |
| 8 | Knowledge | 51 |
| 9 | Improvement | 51 |
| 10 | Compliance | 51 |
| 11 | Simplicity | 51 |
| 12 | Savings | 49 |
| 13 | Funding | 49 |
| 14 | Necessities | 49 |
| 15 | Choice | 49 |

sustainable business practices important for cost savings, obtaining subsidies or grants, meeting the requirements of a chain/group, and as a personal and lifestyle choice.

Table 4.6 presents key sustainability indicators that contribute to the environmental sustainability of palm oil plantation and miller SMEs in Sandakan. Approximately 57% of the total respondents consider it highly important to value and incorporate authentic elements of tradition and contemporary local culture in their operations, design, decoration, cuisine, or shop while respecting the intellectual property rights of local people. Similarly, 54% of the total respondents emphasise the contribution to the protection, preservation, and enhancement of local properties without impeding access to them for local residents.

Around 51% of the total respondents find it essential to adhere to international and national best practices and locally agreed guidance for the management and promotion of visits to indigenous communities and culturally or historically sensitive sites. Additionally, 49% of the total respondents believe that artifacts should not be sold, traded, or displayed, except as permitted by local and international laws.

There are several significant issues and challenges encountered by the respondents in implementing and promoting sustainable practices and development, as presented in Table 4.7. The findings reveal that the majority of the respondents face a lack of awareness regarding

Table 4.6. Key Sustainability Indicators that Contribute to the Environmental Sustainability of SMEs

| No | Key Sustainable Indicators | Percentage (%) |
|----|----------------------------|----------------|
| 1 | Value | 57 |
| 2 | Contribution | 54 |
| 3 | Good practices | 51 |
| 4 | Protection of artifacts | 49 |

Table 4.7. Challenges Faced by SMEs in Implementing Sustainable Practices

| No | Challenges Faced | Percentage (%) |
|----|----------------------------|----------------|
| 1 | No value/valueless | 43 |
| 2 | Lack of money | 40 |
| 3 | Increased management costs | 40 |
| 4 | No request from customers | 37 |
| 5 | Unsure | 34 |
| 6 | Lack of time | 34 |
| 7 | Lack of motivation | 29 |

the value of sustainable practices, financial constraints, increased costs, and low customer demand for sustainable products/services. Additionally, time constraints and a lack of motivation are also key obstacles in incorporating sustainable practices into their business operations. These challenges highlight the need for SMEs to address and overcome these issues as they strive to embrace sustainable practices in their respective businesses.

5. Conclusion

Environmental degradation can significantly impact the performance of plantations, making environmental protection crucial. Accordingly, this study's findings indicate that the primary motivation for plantation SMEs to implement sustainable business strategies is the awareness of the need to protect the environment. Nonetheless, sustainable business practices are also driven by business motivations, such as maximising profit and ensuring the long-term sustainability of the SMEs. This research also asserts that embracing the concept of shared value can bring benefits without jeopardising the provision of essential services (e.g., food, water, energy, healthcare, and sanitation) to neighbouring communities. By adopting this approach, businesses can ensure that their activities do not have a detrimental impact on the local community's access to livelihood, including the use of land and aquatic resources, rights-of-way, transportation, and housing.

In conclusion, while the adoption of sustainable practices is largely motivated by business interests, business owners and managers play a vital role in promoting socially desirable behaviours that can catalyse sustainable development. Furthermore, socially responsible businesses gain customers' trust and confidence, increasing the likelihood of business success. Thus, given the ongoing issues surrounding palm oil and the stringent standards demanded by markets like Europe, sustainable management practices are essential for SMEs in the plantation sector.

Acknowledgement

The authors would like to extend their heartfelt gratitude to all the individuals and organisations who have provided valuable personal and professional support during the data collection process. Special thanks are owed to Prof. Dr. Er Ah Choy from Universiti Kebangsaan Malaysia for her invaluable guidance and funding for the research. The authors would also like to express their appreciation to

the editors and editorial staff of JHSSR for their assistance throughout the publication process.

Funding

This paper received funding from the MPOB-UKM Endowed Chair Research Grant Scheme (Code: EP-2017-028) November 2017 - September 2019.

Declaration of Conflicting Interests

The authors declare that they have no competing interests.

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