Sustainability Management in New Zealand Tourism SMEs During the COVID-19 Pandemic

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Abstract

The COVID-19 pandemic has brought about significant and unprecedented disruptions and challenges to business and sustainability management globally. The adverse impact of the pandemic on the world economy, health, and security has impacted the tourism sector the most out of all industries due to government interventions in an effort to slow down the spread of COVID-19. New Zealand (NZ), as an isolated country, has taken strong measures to protect its citizens from harm which resulted in international border closures and regional restrictions (including varying levels of lockdown), which put domestic and international tourism to a standstill with international tourism forecasted to be unavailable until at least 2022. While domestic tourism resumed under strict conditions and temporarily provided necessary financial relief for the sector, there is little knowledge of how tourism businesses are managing sustainable outcomes during challenging and uncertain times. Accordingly, this thesis explored sustainability management of small to medium enterprises (SMEs) during the COVID-19 pandemic in NZ, including actions undertaken by tourism operators and challenges faced in this endeavour. The central research question was:

How has COVID-19 impacted NZ SMEs in the tourism industry in terms of achieving sustainable business outcomes?

The present research was conducted by interviewing key decision-makers in 10 SMEs in the NZ tourism industry across the country, using thematic analysis aided by NVivo to derive salient themes and detailed insights for analysis, drawing on stakeholder theory (ST) and theory of planned behaviour (TPB). The findings revealed that SMEs held narrow views towards sustainability, often driven by a strong personal desire to behave ethically rather than external pressures which extant literature and TPB had identified. Under the lens of ST, it was revealed that smaller operators tended to take a laissez-faire approach to sustainability due to limited knowledge of sustainability as a concept, and separation of sustainability from their business models was observed which resulted in a predominantly instrumental focus when managing sustainability. Medium-sized businesses, on the other hand, were much more systematic in their approaches, acknowledging and incorporating the interests of their stakeholder networks in their operations, often from a strong moral position on global sustainability issues. These differences resulted in how COVID-19 impacted sustainability management. Small businesses showed a noticeable reduction in sustainability endeavours during the pandemic as their financial position was compromised, whereas medium-sized businesses continued to contribute to environmental sustainability causes despite the uncertainties and the challenges faced, often drawing on their stakeholders to continue their sustainability management practices. Key challenges to sustainability management during the pandemic were identified to be an uncertain policy environment with frequently changing regulations and health advice, including vaccination requirements, limited systems of knowledge-sharing, and lack of collaboration with key stakeholders which were prominent findings under the ST lens.

The thesis concluded that to strengthen sustainability management beyond the current pandemic situation, SMEs need to enhance efforts to identify salient stakeholders to communicate with and include in business decision making to become more resilient, engage in systematic measurement of sustainability output, create opportunities for knowledge-sharing between businesses aided by existing and emerging sustainability champions, and employ sustainability as a strategic and competitive tool to mitigate issues of uncertainty in the current climate.

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Chapter 1 Introduction

1.1 Research Background

The New Zealand (NZ) economy depends on domestic and international tourism to a significant extent, as has been brought to the fore via news and media when the country first went into lockdown due to COVID-19 in 2020. Before COVID-19, tourism contributed to 20.1% of NZ's total exports as the biggest export industry, employing 8.4% of the workforce and generating nearly 40.9 billion dollars to NZ economy, with about half of this sum coming from international tourists and approximately 11 billion dollars of indirect value-added to related industries (Statistics NZ, 2019). However, there is much evidence to suggest that the tourism industry contributes to negative sustainability outcomes not only in NZ but also globally. Due to significant economic reliance worldwide on the tourism industry and so many livelihoods being threatened and impacted by unforeseen events such as the COVID-19 pandemic, it appears necessary to develop a holistic understanding of how sustainability is being managed by key stakeholders in the tourism industry.

Prior to the COVID-19 outbreak, numerous concerns had been raised about how the tourism industry contributes to key national sustainability issues such as environmental degradation arising from increased waste generation, water quality degradation, loss of biodiversity, and biosecurity issues in NZ (Parliamentary Commissioner for the Environment [PCE], 2019). There have been further concerns where infrastructure development and other large-scale construction projects are resulting in landscape modification which are contrary to principles of environmental preservation (PCE, 2019). Broader social concerns are also highlighted such as ongoing and well-publicised issues about security and public safety. News media often noted tourists famously driving on the wrong side of the road (Price, 2015), disrupting residents' right to peaceful enjoyment of their communities in seasonal tourist towns (Cropp, 2017), failing to abide by laws and regulations surrounding freedom camping and the like (Piper & Jamieson, 2021), as well as workers being unable to find homes to rent or purchase in popular locations such as Queenstown due to the increase in property prices over time (Kuprienko, 2018). In addition, there have been questions around tourism providers exploiting Māori culture for profit (Brunton, 2019), resulting in inappropriate uses of images, language, and symbols that dilute and commercialise Māori culture, while they see little or no financial benefits from these activities.

The PCE warns of these negative sustainability concerns bringing about self-defeating outcomes for the industry (PCE, 2019) where NZ's brand and image as a desirable destination in relation to its 'clean and green' image is rapidly eroding. Such concerns, which have been ongoing and reportedly becoming direr, require investigation. This is especially important where there is a lack of understanding around how smaller businesses, which make up 97% of all industries including tourism (Ministry of Business, Innovation, & Employment [MBIE], 2017), understand and respond to these serious crises that jeopardise their livelihoods. The globally disruptive pandemic, COVID-19, has created even greater urgency to do so - it is projected to cause between 12-28% reduction in tourism across the country, and it is anticipated that the recovery will take at least four years before tourism returns to pre-COVID levels (NZ Institute of Economic Research [NZIER], 2020).

1.2 The COVID-19 Pandemic and Tourism in NZ

COVID-19 has been, and continues to be, devastating with great human costs; it is considered as the most significant modern crisis (World Economic Forum [WEF], 2020). The European Centre for Disease Prevention and Control (2021) states that there have been approximately 232 million cases of COVID-19 that have been reported, including approximately 4.75 million deaths to date (World Health Organisation [WHO], 2021).

COVID-19 is an infectious respiratory disease that belongs in the Severe Acute Respiratory Syndrome (SARS) family of diseases that emerged in 2002, and the Middle East Respiratory Syndrome (MERS) reported in 2012 (Jones & Comfort, 2020). The disease spreads rapidly from person to person through coughing, sneezing, and exhalations which expel droplets which enter the human body. The latest Delta variant is reported to spread much faster as it transmits aerially as well as via surfaces, which has created an extra layer of urgency and challenges for governments to manage its spread effectively.

Due to the geographic isolation of NZ from the rest of the world, while the crisis unfolded, NZ was able to watch and implement necessary measures to respond to the rapidly evolving situation, resulting in border closures and various levels of lockdown. The 4-week lockdown at Level 4 (see Appendix 1) in 2020 represented the Labour government's initial move to adopt the elimination approach (rather than the herd immunity approach) which has been a controversial decision that was criticised by businesses and opposition parties, as well as people who have been locked down (NZ Government, 2020). However, this decision and implementation by the NZ government has been hailed by international organisations and other countries who have not fared as well as NZ as a great success to date in preserving human life, with a number of confirmed cases as of 27th September 2021 reaching only 3838, and 27 deaths (WHO, 2021) which is in stark contrast with countries such as the United States (US) and others whose count is in the hundreds of thousands to millions.

The discovery of the Delta variant resulted in another round of strict lockdowns in 2021, particularly impacting Auckland and surrounding areas resulting in many months of Level 4 and Level 3 lockdowns (NZ Government, 2021). Prior to Delta, the NZ government engaged in careful management of the pandemic aiming for the elimination of COVID-19 in the country since its emergence in 2020, utilising tools such as the Alert Level lockdowns, 14 days self and managed-isolation requirements for travellers, limiting indoor events and gatherings, and social distancing rules among other measures to contain the community spread of COVID-19 (Ministry of Health, 2021). This had a drastic and sudden impact on tourism in NZ as domestic travellers were not easily able to cross regional borders, while international tourism was cut off entirely due to international border closures.

The crisis has caused major impacts on sustainability and sustainable development. The United Nations World Tourism Organization (UNWTO) (2020b) considers the crisis to have placed millions of jobs and livelihoods at risk and jeopardised the tourism sector the most out of all economic sectors, estimating approximately 70% reduction in international tourism to December 2020. Having brought the world to a standstill and being "a crisis like no other" (WEF, 2020, para. 1), it threatens to a significant extent the progress that had been made in sustainable development in recent years with environmental, economic, and social consequences. While the environment is reported to have marginally benefited from the loss of tourism activities and general business downturn, the United Nations Department of Social and Economic Affairs (2020) noted that COVID-19 is not by any means a solution for the environment since it is only a temporary benefit, and environmental gains at the cost of economic slowdown and human distress is far from ideal. Jones and Comfort (2020) identified that in Europe, for example, COVID-19 has decimated their tourism industries with approximately 5 million job losses in countries that are key tourist destinations such as Italy, Spain, and France. Major international thinktank organisations also highlight that job losses in economies that are dependent on tourism will impact the vulnerable segments of society on low wages, and particularly the remote locations and communities that are already economically fragile (OECD, 2020; UNWTO, 2020), worsening global inequities.

1.3 Tourism and the NZ Economy

Statistics NZ (2019) states that NZ tourism before COVID-19 was worth approximately 41 billion dollars; it provided 16.2 billion, or 5.8% of direct contribution to the gross domestic product (GDP), and accounted for 20% of NZ total exports to March 2019, where international travellers spent $17

billion. Domestic travel accounted for $24 billion where the main beneficiaries of tourism in NZ were accommodation (8.9%), food and beverage services (12.7%), transport (air/other, 27.5%), retail (33.7%), education (3%), culture/recreation providers (3.2%), and other tourism products (11.1%) where retail represented the greatest percentage with a total combined share of tourism expenditure being approximately a third, at 33.7%.

NZIER (2020) reports that prior to COVID-19, the employment rate, both direct and indirect to the tourism industry, was 14.4% of all employment in NZ, concentrated in major tourist towns including Auckland, Queenstown, Christchurch, Wellington, Hamilton, Tauranga, Rotorua, and Dunedin. The report notes that tourist expenditure is concentrated in those areas, with Auckland taking 29% of the share with 71% of all visitors arriving at Auckland Airport. International visitors are reported to spend the most amount of time in Auckland and Queenstown, while domestic tourists tend to visit Wellington, Hamilton, Tauranga, and Dunedin.

NZIER (2020) also identifies that tourism is the hardest hit sector of the NZ economy in line with what was reported by UNWTO, though the wider economy has unavoidably been impacted to varying degrees. Domestic tourism is expected to recover quickly; however, international tourism is projected to struggle at least until 2022 where border restrictions are expected to last until then, if not later. The report further highlighted that direct stakeholders, such as industries that support the tourism sector and the supply chains that provide for the tourism sector, will be significantly marginalised by the travel bans and isolation measures which include industries such as accommodation, food and beverage, and land/sea/air transportation. Indirect stakeholders will also be impacted adversely, resulting in decreased output if labour and capital are restricted due to lockdowns. Notably, the total loss of GDP may be up to 21 billion dollars, which means that NZ's GDP level would be set back by up to 4 years to the level of 2016-2017.

As tourism is a major part of NZ's economy, negative impacts and a downturn for the economy resulting in loss of livelihoods is inevitable. The PCE report projects that real GDP decreases in tourism-centric regions will range between -20% to -6%, with Queenstown and Rotorua anticipated to suffer the greatest impacts with drops of between -20% to -10% in income respectively compared to 2019 numbers (NZIER, 2020). However, compared to the UNWTO and OECD estimates which suggest 70-80% loss of tourism is likely, this appears an optimistic evaluation.

1.4 Framing Sustainability in the Tourism Context

1.4.1 The United Nations

The United Nations (UN) (2020) Sustainable Development Agenda builds upon the well-established and the most quoted definition of sustainable development provided by the Brundtland Commission. The Commission defined sustainable development 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 [WCED], 1987, p.41). Contemporary understandings have expanded on this definition to embrace and acknowledge the core dimensions that enable meaningful living which includes economic, social, environmental, and cultural factors (Jones & Comfort, 2020). Sustainable development is, therefore, a search for harmony of these interests, which are sometimes competing against one another and driven by ethical principles that ultimately seek to minimise or inhibit negative impacts caused to others (Barbosa et al., 2020).

In line with these developments and understandings, the United Nations World Tourism Organisation's (UNWTO) definition of sustainable tourism management states that businesses should (UNWTO, 2020a, para.2):

1. Make optimal use of environmental resources that constitute a key element in tourism development, maintaining essential ecological processes and helping to conserve natural heritage and biodiversity.
2. Respect the socio-cultural authenticity of host communities, conserve their built and living cultural heritage and traditional values, and contribute to inter-cultural understanding and tolerance.
3. Ensure viable, long-term economic operations, providing socio-economic benefits to all stakeholders that are fairly distributed, including stable employment and income-earning opportunities and social services to host communities, and contributing to poverty alleviation.

The above UNWTO framing of sustainability concerning the tourism sector provides a useful guide to industries and businesses to take into account economic, social, and environmental sustainability through "more conscious and responsible management models" (Barbosa et al., 2020, p.2), which can be seen applied in the NZ context below.

1.4.2 Sustainability Values and Commitment in NZ Tourism Context

The key principles outlined in the above UN Sustainable Development Agenda are reflected in the NZ tourism context via industry reframing of the above definition of sustainable tourism in the form of 12 business commitments, which take into account elements such as economy, visitors, community, and environment. More specifically, the 12 commitments for individual businesses to work towards have been phrased as below (NZ Tourism Sustainability Commitment, 2021, pp.2-3):

Economic

1. Resilience - Focus on long-term business performance and resilience.
2. Investment - Invest to create value, opportunities and to drive sustainability practices.
3. Innovation - Innovate to solve problems, create new ways to do things and increase productivity.

Visitor

4. Visitor Satisfaction - Strive to always meet or exceed visitor expectations.
5. Culture and Heritage - Embrace Aotearoa NZ's culture and heritage as part of delivering a unique and authentic visitor experience.
6. Visitor Engagement - Engage with visitors about how to be great travellers within Aotearoa NZ.

Community

7. Employer of Choice - Attract, support and develop the workforce needed to flourish and succeed.
8. Community Engagement - Actively and positively engage with the communities in which we operate, taking a leadership role to champion causes that are important to the community.
9. Sustainable Supply Chains - Have socially and environmentally sustainable supply chains.

Environment

10. Restoring Nature - Contribute to protecting and enhancing Aotearoa NZ's environment, including water, biodiversity, landscapes and clean air.
11. Carbon Reduction - Act urgently to contribute to Aotearoa NZ's transition to a net zero carbon economy.
12. Eliminating Waste - Take responsibility for the entire life cycle of products and services we use and ultimately eliminate the waste associated with these.

Similar values can be seen to be enacted by participating organisations via initiatives such as the *Tiaki Promise*, with strong support from notable stakeholders such as Air NZ, 100% Pure NZ, NZ Māori Tourism, Tourism Industry Aotearoa, and the Department of Conservation (Tiaki NZ, 2021).

The Tiaki Promise provides the following values of environmental and social sustainability:

> While travelling in NZ, I will
> Care for land, sea, and nature, treading lightly and leaving no trace
> Travel safely, showing care and consideration for all
> Respect culture, travelling with an open heart and mind
> (Tiaki NZ, 2021, Tiaki Promise)

While participation in either scheme is voluntary for tourism businesses in NZ, there is strong participation from businesses that are sustainably oriented and serve as a value-adding activity to capture sustainable consumers, of which there is an increasing trend in NZ and globally.

1.5 Research Justification

Currently, much of sustainability management research tends to focus on the global, regional, and national levels which can be seen in the literature. Due to increasing global interest in sustainable development and management, there has been growing academic interest in how tourism activities impact destinations to manage and mitigate adverse sustainability outcomes. Prior sustainability research in the tourism sustainability context focused on issues such as the significance of planning and policymaking (e.g., Benites & Mamede, 2020; Ludovica, 2020; Makitu, Zuwarimew, & Tshipapa, 2020), value co-creation and understanding tourist values which help to develop marketing/business strategies resulting in sustainable outcomes (e.g., Font, English, Gkritzali, & Tian, 2020; Grobbelaar, 2020; Xu, Bai, & Li, 2020), and typical global themes such as the role of big data (e.g., Ge, 2020; Ren, 2020) in influencing sustainability outcomes in the sector. These significant yet broad themes which are related to the megatrend of sustainability in business discourse tended to be dominant in tourism-related literature.

However, there is a need to look at the actions of smaller businesses in greater detail as most tourism businesses across the globe are considered to belong under the Small to Medium Enterprises (SME) label (UNWTO, 2020), and therefore should be considered key stakeholders in the industry. This research seeks to understand the topic at the individual business level for SMEs, as it has been established that SMEs are overlooked in sustainability research because of their relative lack of visibility (Gonzalez-Benito, & Gonzales-Benito, 2006) although the cumulative impact of smaller tourism businesses on environmental sustainability is overall significant (Coles, Zschiegner & Dinan, 2014). The current pandemic and the lack of tourism has resulted in the sector salvaging for resources and focused on business survival (Kaushal & Srivastava, 2021), indicating that their sustainability efforts are likely significantly hindered or abandoned due to the economic downturn. Further, Niewiadomski (2020) and Higgins-Desbiolles (2020) identify the current COVID-19 pandemic as an opportunity to stop and review the 'dark sides' of tourism such as environmental, social, and economic imbalances, while Gosling, Scott, and Hall (2020) similarly argue that the pandemic necessitates reviewing and critiquing the profit-oriented 'volume growth model' advocated by international organisations, including the UN, and shifting away from the notion of tourism growth benefitting not just a few big players in the market but wider society and other stakeholders impacted by tourism, including smaller businesses who are disproportionately affected by disruptive global forces but contribute significantly to the industry and sustainability overall.

It can be noted from the latest literature that there are limited articles that discuss specific NZ tourism contexts, with very few considering the impact of unexpected disturbances to businesses caused by

events such as global pandemics. Few visible examples include (e.g., Carr, 2020) exploration of how indigenous peoples and tourism have been affected in the cultural tourism sector, the impact of over-reliance on China in NZ and Australian tourism industries (e.g., Gao & Ren, 2020), and only indirect references to NZ in the discussion of social sustainability concerns in light of COVID-19 can be seen (e.g., Baum & Hai, 2020; Nepal, 2020).

The literature on sustainable tourism management in NZ, even outside globally disruptive events, is also relatively sparse at present. There are investigations of how effective the Resource Management Act (RMA) has been in addressing environmental, social, economic, and cultural considerations through policy (and resulting practice) at the national level (e.g., Connell et al., 2009), whilst emphasising the sustainable development planning perspective. Other works explored the impact of boat-based tourism and its impact on the environment (e.g., Guerra & Dawson, 2016; Stockin et al., 2009), and how weather-dependent businesses such as ski resorts adapt to climate change have been explored (e.g., Hopkins, 2013). Therefore, there is a gap in the literature about the impact of globally disruptive events on sustainability management by small businesses in the NZ tourism sector, as COVID-19 is also a very recent phenomenon. This research aims to help fill this gap by considering the impact of COVID-19 on sustainability management of tourism SMEs in NZ.

1.6 Research Objective and Research Questions

Building on the research justification and gaps identified in the previous section, the primary objective of this research is to examine the impact of the COVID-19 pandemic on sustainability management of small and medium-sized enterprises (SMEs) in NZ.

To conduct this research, the primary research question is:

How has COVID-19 impacted NZ SMEs in the tourism industry in terms of achieving sustainable business outcomes?

To help answer the main research question, the following sub-questions were formulated:

1. How is the notion of sustainability perceived/understood by small tourism operators relating to impacts on social, economic, and environmental issues?
2. How has COVID-19 impacted management of sustainable outcomes in their business operations?
3. What are some key challenges and barriers for sustainability management caused by the COVID-19 pandemic?

1.7 Research Significance

This research aims to focus on how COVID-19 has impacted the attitudes of decision-makers in SMEs towards sustainability and how this impacts their behaviour. A collection of perspectives, approaches, and business practices can be understood based on this research, which could potentially contribute to existing knowledge. Further, understanding how COVID-19 has affected sustainability management practices, attitudes, and behaviours (tied to the economic downturn in the industry) could be important for exploring ways forward in a 'post-COVID' world, as attitudes of the owners/managers determine engagement and commitment levels with regards to sustainability (Lewis & Cassels, 2011; Fischer et al., 2020). This is particularly important because literature identified already that businesses appear to be motivated to act sustainably, but in practice, they end up failing to follow through or abandon initiatives early (Barbosa et al., 2020; Gössling et al., 2020).

The research questions enable the researcher to understand the decision makers' perspectives towards sustainability challenges during COVID-19, and secondly, how they responded intending to

improve outcomes. The research focuses on the small-scale businesses because they are identified as having more agency to respond to crises as there is less bureaucracy because owners play a direct and vital role in its management (Small Business Council NZ [SBCNZ], 2019). Thus, they are more directly and personally embedded in the communities within which they operate, which would perhaps encourage genuine and unique responses when discussing these concerns in the semi-structured interviews. The literature confirms that small business operators feel social obligations and duties towards sustainability to avoid social disapproval (Darnall, Henriques, & Sadorsky, 2010) as well as having more than just economic reasoning for instigating sustainable actions in their businesses even though cost-driven motivations for environmental practices are common (Font, Garay, & Jones, 2016; Williams & Schaefer, 2013). Also, due to being highly embedded into their communities, managers/owners of businesses "mimic behaviour that is perceived appropriate to the local community and to conform to shared norms" (Kornilaki & Font, 2019, p.183).

The research angle is also motivated by a critical comment from the PCE report: "despite a longstanding emphasis on sustainability, the existing policy mix is unlikely to prevent a worsening of tourism's environmental burden, and that a *different approach* will be needed to head off that future" (PCE, 2019, para.4). With the unforeseen COVID-19 pandemic, it is projected to significantly worsen (approximately 12-28%) economic and social consequences for NZ, and other countries where tourism is an essential facet of their economies (Jones & Comfort, 2020; NZIER, 2020). Further, the 'pause' in business activities provides unparalleled opportunities to better understand and review business practices to re-develop more sustainable ways of operating tourism (Niewiadomski, 2020). Focusing on the smaller players will pay due attention to these important stakeholders whose views can sometimes be missed, and it may provide valuable insights to support policymaking and decision-making in a country like NZ where there are approximately 535,000 small businesses that are subject to (and vulnerable to) global drivers of change (SBCNZ, 2019).

Chapter 2 Literature Review and Theoretical Frameworks

2.1 Global Impact of COVID-19 on Tourism SMEs

2.1.1 Tourism SMEs and Sustainability

SMEs are essential stakeholders in progressing sustainable development across the globe. Barbosa, Castaneda-Ayarza, and Ferreira (2020) highlight that small companies collectively exert a significant impact on the economy and society that they operate within, along with being responsible for at least 70% of the world's pollution both directly and indirectly. They are also key stakeholders in managing sustainable development issues alongside medium and large companies (Depken & Zeman, 2018) since they are often embedded in the supply chains of larger companies who are under pressure to improve competitiveness in terms of sustainable activities and intentions (Kiron et al., 2013). While this is widely acknowledged in the literature, Kornilaki and Font (2019) note that firstly, the global sustainability impact of tourism has been underplayed due to difficulties in clearly measuring and attributing responsibilities, which arise from a complex multiplicity of stakeholders and participants involved. Secondly, they suggest that although most tourism businesses globally tend to be SMEs, and their ethical responsibilities to be sustainable are often understated, even though their combined sustainability impacts are greater than those of larger firms. In addition, smaller firms tend to fall under the radar due to lower visibility compared to larger firms. Kornilaki, Thomas, and Font (2019) further identified that study of sustainability values in small business management is rare, and even rarer in the field of tourism. Emerging research indicates that small tourism businesses are increasingly focusing on identifying and exploring key factors that influence decision makers' sustainability actions concerning self-efficacy beliefs and social/normative pressures, therefore the research topic and angle are in line with current interest.

2.1.2 Challenges for SMEs

While sustainability is considered an opportunity to enhance competitiveness and esteem of small businesses, there are challenges in implementing meaningful actions and changes. Fineman (2000) identified that while managers and owners tended to believe in the importance of sustainability, their motivation to integrate sustainability in business was not so strong since there were other easier and cheaper ways to achieve business efficiency and competitiveness (Hörisch et al., 2014). Many small businesses also face barriers such as feeling unconvinced of the need to adopt sustainability measures or that they feel unable to do so due to a wide range of constraints including resources (Dewhurst & Thomas, 2003). Kornilaki et al. (2019, p.99) broadly summarised key challenges faced by SMEs as:

1. A lack of understanding and awareness of the action required
2. Lack of resources
3. Lack of skills and infrastructure
4. Weak enforcement of regulations
5. A lack of interest from the public and customers alike

The challenges identified above partly align with Barbosa et al.'s (2020) description of SME efforts towards sustainability as being characterised by informality and lack of planning and expertise. While it is widely believed in the literature that sustainable actions tend to be limited to isolated instances driven by economic motives (which highlight that sustainable intentions and behaviours must align with the strategic needs of small businesses), interestingly, Font, Garay, and Jones (2016), as well as Hörisch et al. (2014) argue that they are also motivated to contribute socially to their communities due to good will and normative pressures. This suggests that a purely economic view of sustainability motivation is a rather limited one.

In the NZ context, Colling, Roper, and Lawrence (2010) showed alignment with the challenges outlined above in the NZ context. Surveys conducted in 2003 and 2006 revealed that there was a 10% increase

in companies employing environmentally friendly behaviours and policies, as a 'clean and green' image of NZ is important to companies and worth a lot of money. Many opted for environmental sustainability actions due to ease of application and accommodated social concerns such as donating to charity, community projects, and family-friendly work policies. Concerning small businesses in particular, authors identified that because most NZ businesses are considered small, sustainability measures beyond the basic and the obvious are challenging to achieve due to concerns that align with those outlined by Kornilaki et al. (2019).

The COVID-19 pandemic has resulted in unprecedented levels of uncertainty, disruption, and volatility in most businesses globally. Tourism, in particular, has suffered dramatically as a result of lockdowns and border closures around the world. In this context, the discourse of tourism business 'resilience' has become prominent in countries that depend on tourism for the majority of their income; however, there is limited literature that explores the notion of tourism enterprise resilience. Literature in the field of disaster management defines organisational resilience as the "capacity of organisations to adapt to disturbances and seize opportunities emerging from the changed environment" (Smit & Wandel, as cited in Orchiston, Prayag, & Brown, 2016, p.146). As all tourism businesses are highly vulnerable to global uncertainties (WEF, 2015), social, economic, and physical environmental changes need to be carefully observed, and Espiner et al. (2017) consider that sustainability has now become a core part of the tourism business system which has the potential to imbue long term resilience. However, there are ongoing debates about the very notion of sustainable tourism where economic motives that belie sustainability actions continue to produce negative outcomes on a global scale (Espiner et al., 2017).

2.2 Stakeholder Theory and Sustainable Tourism

This research draws on a stakeholder theory (Freeman, 1984) to address the overall objective and respond to the primary research question. The theory allows researchers to understand critical linkages between sustainability, roles of the stakeholders, and value creation to advance sustainability goals and improve sustainability decision-making within businesses. Stakeholder theory is, therefore, a suitable starting point as there are numerous direct and indirect stakeholders involved in tourism businesses, including those mentioned in Chapter 1. These include, for example, accommodation providers, food and beverage services, transport, retail, education, culture, and recreation providers amongst many others in the supply chain, as well as consumers of tourism and those who experience positive and negative impacts of tourism more broadly. Balancing the often-competing interests of stakeholders is a major factor of sustainability management in terms of achieving social, environmental, and economic sustainability, and stakeholder theory is one of the most frequently utilised approaches in sustainability management research (Hörisch et al., 2014). Current literature offers useful and applicable insights on how these complexities can be balanced and managed.

Freeman presented stakeholder theory in 1984, the central thesis of which is that businesses create value for all stakeholders that are involved, or "those groups and individuals who can affect or be affected" (p. 25). Therefore, the theory emphasises relationships at the core of business activities, which moves away from the notion of shareholders being the key beneficiaries of organisational activities to any parties that are affected or involved in the business such as consumers, communities, employees, and others who have a stake in an organisation. Freeman's perspective on stakeholder theory is a marked departure from traditional perspectives of firm-centrism and challenges the deeply entrenched shareholder perspective along the lines of Milton Friedman which shaped much of the 20th-century corporate sector attitudes and broader management discourse, where their only concern is to simply maximise profit for shareholders without much regard for social responsibility. As the stakeholder theory pays due attention to the complex interplay of actors in a business environment, the theory emphasises that stakeholders are integral to strategy (Freeman et al., 2010) right from its inception, and therefore allows for long term strategic and systematic conversations about the

purpose of businesses that are broader than simply maximising value/profit for shareholders. In doing so, the needs of society and the environment within which they operate and are inextricably embedded can be considered, thus taking on a more collectivist view of businesses existing in an "interconnected and interdependent system" (Freeman & Phillips, 2018, p.5).

There are several aspects to stakeholder theory, which Donaldson and Preston (1995) have labelled 'descriptive/empirical stakeholder theory', 'instrumental stakeholder theory', and 'normative stakeholder theory'. The descriptive and empirical aspects of the theory describe how companies are managed, and aims to identify relevant stakeholders and their expectations, and are focused on achieving organisational objectives and goals such as revenue increase or growing knowledge. The instrumental aspect explores the effects of stakeholder management and how it leads to achievement of the objectives of an organisation. The instrumental aspect, therefore, establishes connections between specific management actions and outcomes. The normative aspect is considered by Schaltegger et al. (2019) to be the core of stakeholder theory which utilises a philosophical or moral basis to evaluate management of businesses, thus emphasising the moral responsibility of managers to consider the interests of all stakeholders to be legitimate.

Freeman (1984) describes stakeholders as moral agents, whose actions contribute to creating an ideal and just society through economic activities and value creation. Freeman and Evan (1990) argued that "management bears a fiduciary relationship to stakeholders … and must safeguard the long-term stakes of each group" (p. 82) based on the social consensus that businesses should serve the interests of society, not simply profit-making. Stakeholders, therefore, have the right to be considered and be active participants in businesses based on their interests, not simply to be used for achieving organisational objectives. Therefore, rather than simply 'managing stakeholders' which may carry manipulative intentions, 'managing stakeholder relationships' offers a different framing that allows for decisions to be collectively made rather than managers aiming to 'influence' parties to a certain end (Hörisch et al., 2014). Many researchers now take an integrative look at these elements suggesting that descriptive, instrumental, and normative aspects are all interlinked, as the act of establishing corporate objectives can be considered normative decisions (Schaltegger et al., 2019).

Literature indicates that there is a risk of considering all stakeholders to be equal in the application of the theory, and the challenge is identifying relevant stakeholders who are meaningfully involved and looking after their interests (Hörisch et al, 2014). While Freeman (1984) defined stakeholders as parties that are affected by the activities of an organisation, Donaldson and Preston (1995) expanded on the notion of a stakeholder as being those who must have a genuine interest and a stake in an organisation. In the context of sustainability management in the tourism sector, identification of stakeholders is a crucial task, since the values of stakeholders influence the objectives of the organisation and form the normative core for decision-making that is driven by mutual interests among them (Byrd, 2007). For example, the UNWTO (2020b) describes the key tourism stakeholders to be tourism operators, authorities, local residents, indigenous populations, and tourists, all of whom need to be recognised in the process of shaping how tourism develops as key stakeholders in destinations to reduce conflict of interest between communities and tourists. Emphasising mutual interests allows for the co-creation of value for all stakeholders involved and result in adherence to social contracts. Hörisch et al. (2020) highlight that stakeholders cooperate based on respective values held, and that they do not operate in a moral vacuum. As a result, stakeholders must create mutual interests through the process of negotiation. To achieve sustainability outcomes, this means carefully establishing sustainability as the central value for all stakeholders and generating mutual sustainability interests.

Stakeholders have varying levels of involvement and powers of influencing organisations, as well as differing interests in sustainability (Schaltegger et al., 2019). Two different types of stakeholders are

typically identified, internal and external. Internal stakeholders are more directly related to the running of an organisation, such as employees, managers, and owners, while external stakeholders consist of those who are affected by organisations such as suppliers, society, government, creditors, shareholders, and customers. In sustainable tourism development, for example, governments play a significant role as they are concerned with tourism infrastructure at a national level, host communities experience the direct impact and changes created by tourism at the local level, and businesses typically are more concerned with how their businesses are impacted in terms of the product, marketing, tourist satisfaction, and dissatisfaction, while tourists are focused on their experience of tourism at the destination. Therefore, in the context of Freeman's stakeholder theory, organisations need to carefully understand these interests in the planning and delivery of tourism products and experiences. In doing so, it is essential to recognise that sustainability values may differ among individuals within a community, as well as across communities and nations. Therefore, the contextual factor should be given consideration also, as it means various stakeholders will exert their interests in sustainable tourism development. Businesses and their stakeholders, then, are obliged to accommodate these trends and can certainly benefit from creating a shared and mutual interest in sustainability.

Hörisch et al. (2014) point out that while creating mutual sustainability interests is possible, and is indeed a powerful impetus for change, stakeholders often have conflicting or different sustainability interests. Schaltegger et al. (2019) argue that to strengthen mutual interests relating to sustainability, actions must be collective, and consensus-based decision making is very much possible and can help to overcome conflicting interests through each stakeholder seeing the shared values of sustainability. Schaltegger et al. (2019) also argue that there are always trade-offs in decisions made, and ignoring trade-offs inherent in business activities is impossible and poses a serious challenge to the application of stakeholder theory, especially when trade-offs may mean particular stakeholders benefit more than others. Hörisch et al. (2020) and Schaltegger et al. (2019) responded to the critique that while trade-offs are inevitable, the focus should be on overcoming trade-offs rather than eliminating them in the context of sustainability management, considering that severe and progressively worsening global issues such as climate change will not likely be resolved via an instrumental focus. Rather, reframing to find common moral ground in stakeholder interests relative to sustainability and creating positive links among them provides a valuable and viable platform to tackle environmental and other sustainability crises.

Farmaki's (2019) study of social responsibility in hotels provides an interesting application of stakeholder theory in the industry and highlights the complexities of the theory clearly. Hotels identified key direct stakeholder groups to be employees, tour operators, and the government, while some indirect stakeholders appeared to be hotel associations, local authorities, suppliers, and the local community. Interestingly, competitors were less mentioned and one of the least identified stakeholder groups. Sustainability adoption here was considered a result of competitive pressures where the influence of limited number of tour operators (who convey consumer needs for sustainability and also supply many hotels) appeared to be strong. Additionally, the government was a salient stakeholder who had control over licences, funding, and regulations often with sustainability requirements, and hotel associations provided normative legitimacy who has some power to influence government actions. The study revealed that salience of stakeholders is not enough to engage in sustainable behaviours in the sector, as the role and interests of each stakeholder groups became significant in the efforts to implement initiatives, as well as stakeholder integration needing to become more ingrained in the management strategies. The case study here showcases a complex interplay of varying interests and needs of each stakeholder group, as well as challenges in achieving mutual sustainability interests through the process of careful negotiations.

Accordingly, stakeholder theory offers a useful macro lens through which data can be analysed, as exploring SMEs' position and awareness of an interconnected network of stakeholders can provide an evaluation of their strengths and weaknesses both from a business and sustainability management perspective. In relation to the research questions, stakeholder theory enables deeper understanding of how SMEs draw on their broad stakeholder network to achieve sustainable outcomes, and offers an interesting and yet seldom observed impact of stakeholders on sustainability in the NZ tourism SME context during the pandemic. While the stakeholder theory allows for examination of the network environment of SMEs and their instrumental and moral underpinnings for sustainability, the theory of planned behaviour below enables detailed exploration of attitudes, norms, and perceived behavioural control that links well to exploring personal/moral perspectives and motivations which belie what influences the behaviour of individual SMEs.

2.3 Theory of Planned Behaviour

Theory of planned behaviour [TPB] (Ajzen, 1991) builds upon the theory of reasoned action [TRA] (Fishbein & Ajzen, 1975) which attempts to predict behaviour in specific situations and contexts. Ajzen (1991) argued that intentions are the best predictors of people's behaviour, where intention to perform a specific action is at the heart of the theory. In this context, motivational factors and ability are also considered which enable the final behaviour. When intentions, motivational factors, and ability are combined, the actions/behaviours are most likely to occur. The theory argues 'intention', which is considered to be an indication of the degree of dedication to performing a behaviour, is measured by three key determinants: attitude, subjective norm, and perceived behaviour control. Figure 1 below demonstrates relationships and linkages between these determinants:

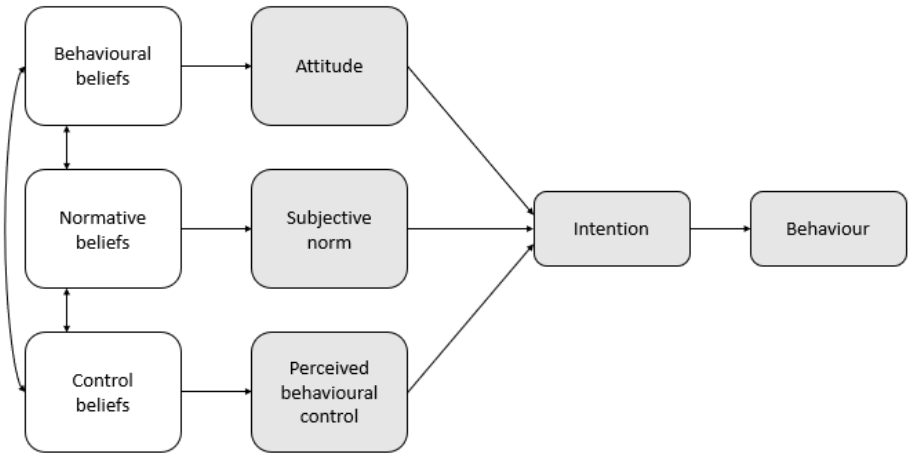

Figure 1. Theory of Planned Behaviour - adapted from Azjen, 1991, p.182

2.3.1 Attitude

Attitude is "the degree to which a person has a favourable or unfavourable evaluation or appraisal of the behaviour in question" (Ajzen, 1991, p. 188) where the consideration of outcomes by the participant is key. Where a positive outcome is anticipated, the probability of behaviour/actions is likely to be higher. Ajzen (2011), in a later reflection, notes that initially there were concerns around the validity of 'attitudes' in the model where verbal attitudes appeared to be a poor predictor of actual behaviour. Critiques indicated that there was a low correlation between attitudes and behaviour, thus the role of higher mental processes to strengthen the model was explored further, which resulted in shifting emphasis from verbal attitudinal measures to how participants interpret the significance of an event. Ajzen (2011) noted further research in applied psychology revealed that a person's

subjective beliefs towards a behaviour and its outcomes, and one's evaluation of that outcome, strengthens intention.

2.3.2 Subjective Norms

In the TRA model that preceded the TPB, the normative construct was centred around notions of perception of what an individual and groups think a person should do. In more recent reflections, the normative aspect of the theory was expanded to include descriptive norms which means that people form beliefs around what is expected in one's behaviour by not only inferring what others (such as close relations) who are important to the person expect (injunctive norms), but also based on what people normally do (descriptive norms) (Ajzen, 2011). Therefore, subjective norms are influenced by perceptions and judgments of relevant/important 'others' which is mediated by what is normally done by people. Norms are understood to be shaped by (and shared through) interaction between people and social groups which then become unwritten rules that inform actions, beliefs, and feelings (Kornilaki & Font, 2019). In summary, normative beliefs result in subjective norms where social pressure plays an important role in forming beliefs (Ajzen, 2011).

2.3.3 Perceived Behavioural Control

Perceived behavioural control is a construct that was added to the TRA, which transformed the theory into TPB. Perceived behavioural control has its roots in Bandura's (1991) concept of perceived self-efficacy, which was added to alleviate limitations of the TRA to allow for consideration of the degree to which actors have volitional control over their behaviours. Ajzen (1991; 2011) argued that certain behaviour can be actioned or exhibited only if the actor has the means, opportunities, and ability to perform that behaviour. Perceptions of behavioural control are, therefore, linked to beliefs concerning resources, challenges and other externalities which mediate performance of a behaviour, whereby each control factor's prominence to either facilitate or inhibit performance of a behaviour is connected to the actor's subjective awareness of the existence of such control factors. Therefore, Ajzen (2011) summarises that perceived behavioural control emphasises an actor's beliefs about the presence of factors that mediate performance of a behaviour as well as the power of these factors, where 'control beliefs' give rise to the perceived behavioural control. Perceived control can therefore influence perseverance of actors in the face of difficulties they face in the execution of a behaviour.
There are observable trends in the application of TPB in recent literature which aim to explore sustainability intentions and actions. While many of these focus on pro-environmental behaviour, there is also research that applies TPB to social and economic behaviours that result in sustainable outcomes (Judge, Warren-Myers, & Paladino, 2019).

From the above factors that influence behaviour, in a sustainability management setting, attitudes towards significance of sustainable actions could be considered as a determinant where for example managers of a small tourism business who places high value on sustainability might perceive that being sustainable will result in better communities and better business performance. The manager may consider that sustainability is significantly important, therefore it may be a core part of the business model/plan. These beliefs are then also mediated by subjective norms, where the perception of social pressure to be sustainable, coupled with other businesses demonstrating sustainable behaviour create beliefs through a social process of interactions in a small tourist town that generate overall sustainable actions, beliefs, and feelings. In addition, managers' awareness of the presence of control factors will impact the success of performing sustainable behaviours. This may include, for example, economic resources and/or social support where the willingness to persevere in the face of difficulties such as the COVID-19 pandemic can be explored. Kornilaki and Font (2019) note that those who are interested in sustainable behaviour as being largely a self-interested behaviour often employ TPB. In this research, TPB will enable micro-level analysis of the SMEs interviewed, whose attitudes, intentions, and values will reveal their sustainability orientation both before and during the pandemic, and help to rationalise their actions.

Chapter 3 Methodology

3.1 Research Design Overview

3.1.1 The Poststructuralist Research Tradition

Poststructuralism posits that there are limitations of seeking enduring truths through generalisations and extrapolations when multiple, transient, impermanent, and flexible truths are possible. However, poststructuralism is quite broadly defined as a postmodern concept and its meaning is philosophically contested among its users. For example, some have considered that poststructuralism allows one to challenge the 'dogmatic determinism' of positivist and structuralist epistemologies (Peters, 1996), while Dickerson (2010) suggests a compatibilist perspective where both individual truths (e.g., those of the tourism operators), as well as a systems perspective (e.g., the UN framework of sustainability), are necessary for deeper understanding of phenomena. The latter view allows for in-depth exploration of complex "political, economic, psychological, and existential" (O'Doherty & Wilmott, 2001, p. 14) processes that illuminate varied possibilities and perspectives while still acknowledging the contributions of structuralism, which poststructuralism is inextricably linked to. Jones (2011) emphasises three attributes/features of poststructuralism, which comprise "the language, the subject, and anti-essentialism" (p.3), which the research aims to prioritise by focusing on the narratives and stories of individual and small-scale community-based operators to explore what has not been emphasised in research thus far, and discover what may be contrary to common expectations. The systems perspective, then, provides a balance to the individual truths discovered when conducting this research. The survey of literature indicated that tourism SMEs vary widely in size, type, and scope, which may mean that generalisations in a traditional sense may be difficult to achieve which the poststructuralist lens can help to overcome to enable diverse and valid understandings of sustainability management within the sector.

In this instance, modernist regimes of research are de-emphasised to make room for alternative means, so that traditional investigations that privilege institutional (e.g., domestic/international governance) definitions and approaches in addressing sustainability concerns can be critically examined (Popoviciu, Haywood, & Ghaill, 2006). Incorporating a postmodern view is also necessary as swift changes within global and local conditions, as it pertains to sustainability, exist in a space where "fragmentation, dislocation, and hybridity" (Popoviciu et al., 2006, p. 398) characterise the postmodern epistemic environment, which brings about a range of possibilities in meaning and understanding. Poststructuralist epistemology also contests the structuralist linguisticisation of properties and classification, as definitions and meanings are considered unstable (Peters, 1996). Acknowledging the researcher's worldview as aligned with poststructuralism, this research aims to consider not only well-established notions of sustainability and its management informed by beliefs in linear progress towards resolving enduring crises, but also pay due attention to and emphasise any unexpected or interesting alternatives that arise.

3.1.2 Poststructuralism and Qualitative Research

Poststructuralist research draws predominantly on qualitative methodologies, where interviews, online research, ethnography, observations, and taking field notes are standard for generating textual data for interpretation (Bryman & Bell, 2007; Baker, 2006). Specifically, textual data enables analysis of how texts and the use of language convey meanings and subjective viewpoints. As researchers, it must be acknowledged that information collected relies on context, situation, time, and place, therefore information will only be partial (Wright, 2003), and be positioned as an insider in relation to the subject to generate authentic data (Bryman & Bell, 2007). As poststructuralism considers the situatedness of truths, the researcher will consider systemic factors such as legislative, policy, regulatory requirements of running tourism businesses sustainably, as well as the individual operators' own understandings of these when interpreting discursive data, with an emphasis on the human factor (Vick, 2006).

Informed by such principles, this research will explore experiences, perspectives, and interpretations of phenomena by small tourism operators, where discursive data will enable possibilities to 'delimit' understanding (Vick, 2006) in how sustainability is managed from situated small-scale examples. Providing extensive accounts from these operators might generate more authentic insights from the grassroots, where systemic actions via policy and legislative interventions have not yet been yielding positive sustainability outcomes at the national (nor global) level as highlighted in the PCE report.

Therefore, the poststructuralist research paradigm is utilised where discourses, narratives, and conversations with subjects will be prioritised (Kendall & Wickham, 1999) where researcher interpretation of individual subject's positioning(s) within the topic of discussion may reveal identities that inform their sustainable intentions and actions. Poststructuralist paradigm thus allows for flexible and fluid exploration of the multiplicity of meaning, and enable 'microemancipation' (Jones, 2011) of knowledge through empowering subjective accounts of phenomena.

3.2 Semi-Structured Interviews

The main method used to examine the main topic and gather primary data for analysis was semi-structured interviews. Semi-structured interviews (SSI) were conducted as they provide means to ascertain personal understandings of a particular situation or phenomenon that has been experienced (Bryman & Bell, 2007). Participants were encouraged to respond to questions that are essential for the type of data derived from SSIs, which are more subjective in nature compared to results generated from structured questionnaires, participant observation, or literature analysis (McIntosh & Morse, 2015).

As the aim is to draw subjective input from the participants, there were more open-ended discussions towards the end of the interview which was similar to a 'focused interview', a type of SSI which emphasise key topics but provide room for deviations (Wright, 2003). Spontaneous and unplanned questions arose, which added to the diversity of information collected and addressed the interview questions developed from the review of literature, which were also guided by broader definitions of sustainability in tourism contexts.

3.3 Research Participants

Sample sizes tend to be smaller in qualitative studies, particularly when they rely on case-based data generation and analysis obtained from SSIs, which are in-depth and time-consuming (Jamshed, 2014). One method of determining the appropriate sample size is via purposive sampling, which is a nonprobability sample where judgment is made by the researcher's expertise to select participants in a non-random manner (Baum & Lampel, 2010). Saunders et al. (2017) note that when analysis is thematic, six to ten participants are recommended for interviews while keeping in mind that achieving saturation can be subjective, influenced by availability or participants, researcher time, and the research question itself. Further, Guest et al. (2006) found that broader themes became apparent in as few as six interviews and saturation occurred within 12 interviews out of a set of 60 interviews in total. Taking into consideration the restrictive COVID-19 environment in NZ, where small tourism businesses are in a state of uncertainty regarding resumption of business under level 3-4 COVID-19 Alert Levels at the time of data gathering, 10 SMEs were selected.

Individuals from these 10 SMEs were interviewed one-on-one for between 30 minutes to an hour each, with an average time of 43 minutes. The SMEs were selected as per the criteria of business identified below, and interviewees were decision-makers within the businesses ranging from owner-operators, general managers, operations managers, and directors. The SMEs targeted were identified using the NZ Tourism Business Database (NZ Tourism, 2020), as well as other advocates of sustainable businesses listed below. These are supplemented with guidebooks, brochures, news articles,

Facebook small business communities, colleague business networks, and commercial directories that are available both in print and online. These avenues helped to identify suitable participants for this research where there are well-publicised and documented instances of tourism operators taking individual action to address sustainability issues, as well as business 'spotlights' that identify exemplary sustainable behaviour in the sector.

For example, several sustainability organisations provide and spotlight sustainable businesses (both SMEs and large corporations) such as:

1. The NZ Tourism Sustainability Commitment
   https://www.sustainabletourism.nz/
2. Sustainable Business Council
   https://www.sbc.org.nz/about/our-members/sbc-members
3. Social Enterprise Auckland
   https://www.socialenterpriseauckland.org.nz/spotlight-stories/
4. Now Crowd
   https://www.nowcrowd.org.nz/our-mission-and-goals-1
5. Sustainable Business Network
   https://sustainable.org.nz/members/

MBIE (2017) notes that of the approximately 535,000 businesses in NZ, the vast majority are considered small businesses comprising dominantly of those with no employees (70.5%) and 19% that have 1-5 employees, and 7.5% that have 6-19 employees. MBIE (2017) acknowledges that there is no formal definition of 'small business' but defines SMEs as those with less than 20 employees, which is suitable for this research. The SBCNZ (2019) identifies characteristics of small businesses as follows. This study aimed to focus on businesses that typically had less than 10 employees, though a few medium-sized enterprises offered an interesting contrast.

The SBCNZ identified some salient characteristics of small businesses in NZ (SBCNZ, 2019, p.2):

Small businesses commonly:

- are privately or family-owned and operated and tightly controlled with no formal governance arrangements
- are constrained by a lack of access to resources, from management and funding to staff
- are isolated places to work for the owner-manager and employees
- play a key role in the make-up of the social fabric of the community, particularly in provincial areas.

Small business owners commonly:

- pay their own wages and frequently operate with limited resources (including money, time and staff)
- wear multiple 'hats' and perform a range of functions
- do not seek advice from specialists or do not know where to get good advice
- operate on trust, rather than on systems and contracts
- have learned through experience and have little formal business training
- vary widely in their aspirations, backgrounds, and sophistication
- focus on a small range of products or services sold mainly on the local domestic market
- are not growth-oriented; for many owners the goal is to have a successful small business, not necessarily to grow larger.

The spatial boundaries of the study area include both the North and South Islands of NZ, as tourism businesses are widely spread across the country and highly visible in both islands with their own geographically specific tourism activities on offer. The interviews were conducted digitally to overcome time, budget, and COVID-19 Alert Level restrictions and travel limitations. The benefits and the current necessity of this approach are explored in the next section.

In the interviews, each of the participants was asked SSI questions to better understand their sustainability attitudes, issues, and challenges that are important to them as SMEs, and how they have dealt with such concerns in light of COVID-19. To add depth to the findings, both owners/operators who have adopted and those who have not extensively adopted sustainability in their businesses were interviewed so that multiple perspectives can be represented in the findings and analysed in the discussions.

3.4 Data Collection

Suitable small businesses were identified and selected, who were approached by email or social media and invited to take part in the semi-structured interview. For this research, variety of different types of tourism businesses were targeted to gather a wide range of perspectives within the industry, including but not limited to recreation providers, retail shops, accommodation, and transport. To receive as many responses as possible to fit within the target of 10 businesses, initially, 30-40 businesses were invited. Businesses that wished to take part in the interviews were sent consent forms which were signed and saved, as well as the Participant Information Sheet that outlined the purpose, ethics, and goals of the research.

The one-on-one SSIs were conducted with a person who was positioned within the business to make decisions regarding its operations, such as an owner or a manager, and to make participation as easy as possible during the restrictive conditions of the pandemic, communication technology such as Zoom was utilised. Zoom is an ideal tool as it offers convenience and significantly saves time and costs for travel, as well as its ability to record the interviews and automatically and accurately transcribe audio for review when analysing data. Participants were informed about the right to not be recorded or to turn off recording upon request. As the interview was concluded, participants were offered to be provided with a summary of findings when the research is completed, so that they can utilise the information to improve sustainability outcomes in their businesses.

3.4.1 Interviews via Zoom

During the COVID-19 pandemic, researchers have increasingly turned to available and convenient video conferencing technologies for gathering data and organisational or personal communication (DeVilliers et al., 2021). The most common of these tools are Zoom and Microsoft Teams, used widely around the world. Due to the restrictive nature of the pandemic, more video-based research is being conducted for qualitative research purposes (Self, 2021) and is rapidly becoming the norm as it offers distinct advantages compared to face-to-face interviews. Traditionalists believe face-to-face interviews are more effective than video conferencing (Parker, 2014) as it allows rapport building with interviewees, enhance registration of visual cues for improved communication, and the researcher can glean a better sense of the participants' environment which aids contextualisation of the data gathered. However, there is convincing evidence that Zoom research is still able to capture many of these benefits along with additional benefits of enhancing diversity of participants (DeVilliers et al., 2021). In this research, as there are some limitations with understanding the context of the small businesses being interviewed, some contextualisation questions were added at the beginning to overcome this limitation.

For interpretive research paradigms that are qualitative in nature, which this research aligns with, examining phenomena at macro and micro levels are made possible through communication conducted in person, video conferences, telephone, and other technologies that enable meaningful connection with research participants. Video conferencing was considered capable of achieving the four criteria below which generate rich data in connection with social, relational, and cultural contexts of research, which are:

1. Capacity for immediate feedback
2. Diversity of cues
3. Personalisation
4. Language variety

DeVilliers et al. (2021) who identified the above aspects noted that these four requirements were able to be met when participants have experience of the channel, are aware of the discussion topic and have confidence utilising the channel for communication. In this research, small business participants under lockdown conditions were generally well-accustomed to using digital communication to engage with their clients or customers, had detailed understanding of what was happening in their own businesses with topic understanding aided by the Participant Information Sheet which was provided prior to the interviews, and were confident to be interviewed online with no incidences of issues with access and usage of the tool. Meeting these conditions allowed the researcher to generate rich textual data despite geographical dispersion in a convenient manner and with minimal disruption for the participants. Zoom conferencing enabled synchronous communication as effectively as face-to-face interviews and achieved personalisation, captured immediate feedback, and language variety, which is essential for poststructuralist analysis.

3.5 Data Analysis

3.5.1 Thematic Analysis

Thematic analysis (TA) is widely used in qualitative research to identify, analyse, organise, describe, and report themes found within a data set (Clarke & Braun, 2014). TA can provide a flexible approach to exploring data in a complex and detailed manner, and it is considered to provide a certain level of freedom for novice researchers. It is particularly beneficial for examining "perspectives of different research participants, highlighting similarities and differences, and generating unanticipated insights" (Nowell, Norris, White, & Moules, 2017, p.2), which are useful for research with an applied focus. Latent and semantic themes are explored in TA as well, which required interpretation in the context of the theoretical frameworks identified in Chapter 2.

3.5.2 NVivo

As qualitative data analysis is the "process of bringing order, structure, and meaning to the mass of collected data" (Hilal & Alabri, 2013, p.181) use of a tool such as NVivo enables improved organisation of text-based data to enable thematic analysis (Jackson & Bazeley, 2019). Utilisation of computer-based or electronic techniques of coding can bring about efficiency that results in a more attentive, thorough, and methodical analysis of information gathered. As a qualitative data analysis software, NVivo is considered widely as an important tool for managing five important tasks which include:

1. Data management: organisation of masses of raw textual data from interview transcripts, observation notes, surveys, and other sources of textual data
2. Idea management: understand and capture conceptual and theoretical learnings from the study
3. Querying data: posing questions regarding data for follow up and further interrogation as part of an ongoing process
4. Visual modelling: creating effective visualisations of data
5. Reporting: utilising results to formulate reports about study conducted.

Six phases have been identified as below according to Nowell et al. (2017), which align with Braun and Clarke's (2014) discussion when thematising the gathered data:

Phase 1: Familiarising yourself with your data
This requires the researcher to develop a clear understanding of the content of the data, which involves repeated reading and re-reading of the data. Here, immersion in the data will allow the researcher to actively search for meanings and patterns. This stage is essential to glean ideas for coding on NVivo.

Phase 2: Generating initial codes
Having reviewed the data and started to generate some ideas about interesting aspects of the data, initial codes are produced, which are the most essential aspects of the raw data. It is essential to begin grouping data into meaningful themes.

When generating codes in NVivo after the interviews, themes were easily able to be identified as the interview questions were categorised by themes to begin with. This enabled the initial coding to occur smoothly, identifying codes and relationships without issues. The codes reflected the literature used in Chapter 2, and included, for example, 'environmental stakeholder', 'normative pressure', 'values', 'socioeconomic', 'resources', 'collaboration', measurement', 'incentive', 'education', 'COVID negative impact', and 'COVID neutral impact'. A full list of key codes is presented in Chapter 4, Table 3.

Phase 3: Searching for themes
When all data have been coded and collated, the analysis is focused on broad themes rather than codes based on the thematic map that has been created. This thematic map will reveal themes and sub-themes within them.

A list of codes identified in Step 2 were organised according to broader themes relating to the theories identified in the literature review, as well as wider discussions relating to sustainability. Here, important themes analysed in the Discussion (Chapter 5) can be seen, such as 'sustainability focus of tourism businesses', 'sustainability motivators', 'benefits of sustainability adoption', 'personal values', 'sense of trade-off', 'key stakeholders', 'normative pressures', 'impact of COVID-19 on sustainability management', 'key challenges', and 'SME resilience'.

Phase 4: Reviewing themes
After key themes of interest to the study have been identified, refining the themes will begin here, ensuring that the data cohere meaningfully together to reflect a theme. Two levels of reviewing are required here, where data extracts are reviewed for patterns and then candidate themes are reviewed for adequacy concerning the coded data.

Phases 3 and 4 occurred simultaneously in the thematising stage, where extracts from the interviews enabled identification of the themes based on frequency, as well as discarding of irrelevant data. As interview extracts began to come together, strong themes appeared which were focused on in the Discussion section.

Phase 5: Defining and naming themes
When individual themes are clear after the process of review, a detailed analysis is provided, considering the story that needs to be told about the data, and check carefully that there is not much overlap between the identified themes.
At this stage, the themes were reviewed for relevance in line with the research question and the sub-questions, as well as their coherence with the theoretical lens to be applied in the discussion. Overlapping data were merged on NVivo.

Phase 6: Producing the report
This stage is writing the final analysis of the themes to provide a coherent and interesting story of the data, including salient extracts to support the analysis and make clear to the reader the key message being told.

The phases identified above fit with the poststructuralist framework well, as TA is interested in how language constructs meanings, and how these may be shifting, flexible, and multiple (Clarke & Braun, 2014). Additionally, TA allows the researcher to focus on pattered meaning and discourses within the data set to draw insights.

3.6 Conclusion

A poststructuralist approach to the investigation of sustainability is an exciting prospect which addresses gaps in literature within NZ tourism management especially as it pertains to the topic of sustainability management, and one that offers interesting insights into more detailed perspectives and beliefs of smaller tourism business operators, which is considered unique. Qualitative data generated through SSIs can offer insights into the subjects' experiences, perspectives, and interpretations, and allow for 'micro-emancipation' of knowledge in line with poststructuralist research. This research serves the purpose of analysing the sentiments and responses on a smaller scale rather than aiming to provide a bigger picture view or generate best practice methods, rather, extensive accounts from participants are gathered and interpreted via thematic analysis which enables exploration of subjective viewpoints enabling meaningful derivation of insights that may offer more interesting and authentic insights to tackle sustainability crises, where systemic actions and interventions appear to have limited impact and effect.

Chapter 4 Findings

4.1 Introduction

Despite the challenges and extraordinary uncertainties that small businesses faced during the lockdown when the data was gathered, 10 participants generously agreed to be interviewed. The interviews ranged from 25 minutes to 53 minutes, with an average interview time of 43 minutes. This chapter presents the findings of the semi-structured interviews with salient themes identified. As the findings were collated and coded, themes and patterns arose from the data, as well as interesting contradictions, which offered some thought-provoking insights.

To support the presentation of the findings, this chapter begins with an overview of how the interviews were conducted to explore the research questions and sub-questions, information about participants and challenges of gathering data, and the presentation of themes that arose from the thematic analysis. To support the presentation of the finding, carefully selected quotes and commentaries from participants are included, and reflections are made regarding challenges faced when conducting this research during the COVID-19 pandemic.

4.2 Interview Structure

The interviews were structured around three key concepts, which arose from the literature. The interview questions (see Appendix 5) aimed to explore the three sub-questions for each organisation:

- How is the notion of sustainability perceived/understood by small tourism operators relating to impacts on social, economic, and environmental issues?
- How has COVID-19 impacted management of sustainable outcomes in their business operations?
- What are some key challenges and barriers for sustainability management caused by the COVID-19 pandemic?

Having established some basic details about the company and confirming their suitability to participate in the interview (belonging under the SME label, with the participants having the capacity and authority to make business decisions), the interview began with questions that aimed to situate the interviewee's understanding of sustainability and sustainability values. These questions focused on revealing which aspects of sustainability management the business focuses on and personal motivations and reasons behind doing so. It was revealed that interestingly, many performed sustainable behaviours without in-depth knowledge of the concept of sustainability. Here, strong personal value orientation was able to be observed, which is discussed in greater detail in Chapter 5.

Having established the organisation's sustainability motivators, the second set of questions explored how they managed sustainability during some of the more restrictive conditions of the COVID-19 pandemic. This allowed the interview discussion to explore the organisation's sustainability management approaches both while they were under lockdown conditions at various levels with differing degree of freedom and (primarily domestic) tourism activities, in the context of international travel being unavailable as per NZ government policies. These concepts were interesting to explore and revealed some insights that are particularly current as the data was gathered during level 4 and level 3 lockdowns in Auckland, while other regions remained in level 2. Tourism businesses around the country were feeling the business impact of the lockdowns and feeling economic pressures, ranging from mild to significant.

Finally, the interview questions facilitated the identification of key challenges relating to sustainability adoption and/or management during COVID-19. As a variety of types of tourism businesses were interviewed, a wide range of unique findings were observed.

4.3 Participant Details

Table 1 provides interviewees' profiles and SMEs details. All businesses were in the tourism sector, including businesses that directly and indirectly benefit from tourism activities whether domestic or international. All businesses fit the criteria of the SME label, in terms of employee numbers as defined by MBIE. As per ethical considerations, participant names have been anonymised for the presentation of the findings. All interviews were recorded and transcribed using digital software (Adobe Premier Pro and Zoom); however, as per participant rights in the Participant Information Sheet, Participant D declined to be recorded due to information shared being commercially sensitive, though detailed notes were taken with permission.

Table 1. SMEs and participants' profile

Participant	**Participant Role**	**Business Type / Sub-sector**	**Business Location**	**Interview Length (minutes)**	**Size**
Participant A	Director	Transport	Christchurch	40	Small
Participant B	Owner-Operator	Accommodation	Auckland	45	Small
Participant C	Owner-Operator	Accommodation	Rotorua	53	Small
Participant D	General Manager	Adventure/Eco-tourism	Rotorua	45	Medium
Participant E	Director	Adventure/Eco-tourism	Rotorua	39	Small
Participant F	Director	Adventure/Eco-tourism	Tutukaka	49	Medium
Participant G	Operations Manager	Accommodation	Queenstown	25	Medium
Participant H	Director	Tourism agency	Tauranga	48	Small
Participant I	Owner-Operator	Tourism agency	Christchurch	48	Small
Participant J	Owner-Operator	Retail	Auckland	32	Small

The participant details section in Table 1 includes the following titles for the role of the interviewee: Director, Owner-Operator, General Manager, and Operations Manager. Table 2 provides working definitions of these roles for this research, so that their decision-making abilities can be gleaned.

Table 2. Participant role working definitions

Title	**Definition**
Director	Directors tended to be those who founded the business with the ability to make decisions that directly impacted the business, with 2-5 employees who report to them.
Owner-Operator	Owner-Operators were similar to Directors above, but largely founders of businesses who do not have permanent employees and are main decision-makers. They may have contractors to perform various services, often seasonally.
General Manager	General Managers tended to be those who provide overall management of medium-sized enterprises, often who are hired on behalf of Directors of these businesses.
Operations Manager	The Operations Manager was employed to oversee operational aspects of a medium-size accommodation business.

The research invitations were sent to SMEs across most branches of tourism in NZ; however, the most common sector interviewed was Adventure/Eco-tourism. Adventure/Eco-tourism providers represent businesses in well-known areas associated with specific types of adventures, for example, trail walking and hiking, scenic boat tours, and diving excursions. An equally large participant group was accommodation businesses who provided some great insights into the sub-sector during COVID-19. Two tourism agencies responded, one which organises tailored tours for mainly locals in Tauranga, as well as a Christchurch operator who creates bespoke journeys for international clients. One transport provider in Christchurch was also interviewed, as well as one retail business.

In terms of the location of SMEs, as shown in Table 1, participants were located in key tourism regions of NZ, from both the North and South Islands. Due to the challenges of the lockdown, in particular for Auckland, few participants were available to be interviewed despite the region being the largest tourism destination in NZ. Most declined to be interviewed due to extreme volatility with fluctuating lockdown levels and being very much occupied preparing for reopening their businesses coming out of the recent level 4 lockdown. However, Christchurch and Rotorua regions, both of which are premier destinations for domestic and international tourism, were represented. Notably, Christchurch is the second largest city in the South Island while Rotorua is an important tourism destination in the North Island, and both depend significantly on tourism for income (Lock, 2020).

Although Queenstown is a famed tourism destination, despite significant efforts to engage participants from the area, only one respondent agreed to be interviewed. This may have been because Queenstown businesses felt some of the most significant losses in the key tourism areas due to a lack of international tourism. Further, many of those businesses were on the brink of closure at the time of the research, amplified by the lack of domestic tourists from Auckland, who were in lockdown and on whom they significantly depend (Jamieson & Anthony, 2021).

It surprised the researcher that only one business in Tauranga participated, as this region has been identified by the NZIER (2020) report as a key domestic tourism destination not only for Aucklanders but also from surrounding cities. It was expected, then, that tourism SMEs in Tauranga might have felt less of an impact on revenue, and therefore, might have been more readily available for interview. However, during the data-gathering stage overall, the negative impacts of COVID-19 were felt widely and appeared to reduce potential businesses' willingness or availability to participate.

An unexpectedly successful venue for gathering participants was social media. Although the previous chapter outlined websites that highlight sustainable small businesses, responses were limited due to the lockdowns. Due to time pressure, some regional community Facebook groups were explored, which generated advice from those who live in key tourism regions and members were able to suggest specific businesses that were well known for sustainability in the community. In addition, at the end of each interview, suggestions were sought regarding potential businesses that might be interested in participating, and that personal referral and introduction played a significant role in obtaining participants.

4.4 Themes

The following sections are used to provide an overview of the themes that arose from the interviews. A broad overview of the themes is presented in Table 3, which are presented as key findings and the themes are analysed and explored further in the discussion section (Chapter 5):

Table 3. Overview of themes, codes, and frequency

Themes	Codes	Number of mentions
Environmental focus on sustainability	Env_Stakeholder Future action Energy Wastage	14
Benefits of adoption	Financial_Ben Reputational_Ben Marketing	10
Personal values	Education Vision	4
Laissez-faire approaches	Laissez-Faire Family/Generational Limited_Kn	10
Environmental activism	Cynicism Interrelationship	10
Trade-off	Pos_Tradeoff Cost_Saving Profitable Pos-Neutral	6
Stakeholder awareness	Resources and collab Collab Cust_Influence Industry_body Socioeconomic	20
Normative pressure	Normative pressure Pressure vs inspiration Resistance Unaware	6
Time benefit of COVID	No time Time limitation Time to think	9
Health and Safety / PPE	Accom Policy Recycling Council	7
COVID impact on sustainability	COVID Negative impact Limits COVID Neutral impact Optimism Financial benefits Resurgence payment	9
Resilience during COVID	Change of audience	1

4.4.1 Sustainability Focus of Tourism Businesses

Small businesses appeared to have a stronger focus on environmental issues as opposed to the social and economic aspects of sustainability. All interview participants had some awareness of the direct sustainability issues related to their businesses and identified some common actions and themes, which depended on the type of business they ran. When economic components were discussed, these were mainly in relation to their businesses and the general business downturn, which was an obvious

impact of the pandemic. Specific examples are provided below, presented within the types of business and the locations of the business.

Among the three accommodation businesses, interviewees emphasised wastage reduction, recycling, and environmentally conscious packaging concerns more broadly. One business engaged actively in recycling soaps by working with external agencies who collect and create new soaps to be sent to developing countries as a form of aid. Two of three interviewees identified environmental focus in terms of forest regeneration and looking after the local natural environment. One accommodation business identified social and economic sustainability actions that were centred around sourcing locally (e.g., local farms for milk and produce) as well as providing donations to local primary schools to support education within the community.

Within the three adventure and eco-tourism businesses, two interviewees operated land-based adventure businesses. These organisations were involved in native bush restoration as well as participating widely in predator trapping programmes. They often collaborated with the Department of Conservation to reduce predators and plant native bush. One of the larger businesses in Rotorua organised, managed, and absorbed the costs of having volunteers in the native forest as part of their operations budget, and showed a strong dedication to the natural environment as a core part of their business operations. Within this group, an ocean-based organisation has worked for decades to create a marine sanctuary through direct action to protect ocean life, as well as extending their sustainability efforts across the country, and sometimes internationally. All operators were dedicated to restoring and protecting the environment and were highly active in their communities, and often recognised by other businesses as leaders in the community.

Tourism agencies demonstrated slightly less direct environmentally sustainable measures, as they were primarily office-based businesses having little contact with the natural environment. However, some social sustainability focus was revealed, in particular, one operator from Tauranga catered directly to the elderly population in the Bay of Plenty area. Working with external agencies, they aimed to address isolation and loneliness issues for the elderly community of which there was a significant population of 70+ year olds who are often widowed. Through their tour packages that specifically provide a social environment for the elderly (e.g., group bus tours around the country), and advocating on their behalf so that accommodation and activity providers are more aware of the needs of the elderly, this agency provided much-needed contributions to social sustainability within the community. Another agency in Christchurch mainly focused on providing donations to social and environmental causes, including a “plant a tree” initiative where the operator would take international guests to see the tree that was planted as a result of their donations, as well as contributing to wildlife restoration funds. Contributions by both agencies were often indirect and relied on external bodies or other organisations to facilitate sustainability work. However, both agencies mentioned minor sustainable office operations, such as recycling paper and stationery and reducing power consumption.

Although there was only a single transport focused business, the themes that arose in that interview were similar to those of a boat tour operator (one of the adventure/eco-tourism organisations). Recognising their core business activity creates emissions, these organisations were concerned about their carbon footprint. One organisation aimed to provide convenient and cost-effective “last-mile” transport options using electric scooters, with a primary focus on keeping cars off the road and reducing emissions in the community, and strong themes of recycling scooter parts and supporting essential workers revealed both environmental and social sustainability themes. Similarly, the boat tour operator was constantly looking at ways of improving the fuel and emission efficiency by changing to more environmentally friendly engines, and looking at electric motor options, though no suitable alternatives currently existed. Both participants focused on health and safety aspects especially during

COVID-19, including frequent sanitising of all vehicles and providing a safe environment for the customers, as well as being compliant with alert level settings. As family-run businesses with very few employees, their perspective of sustainability was business-focused and primarily inward-looking.

For one retail business, the primary focus was on long-term reusable items to reduce single use items and plastic packaging. Ethical sourcing was an important part of their business, where negotiating with suppliers, recycling, and educating consumers on the importance of sustainable consumption was a key part of operations. Although closed for business except for online sales, the business focused on using compostable or reusable packaging for couriering items during level 3 and 4 lockdowns and negotiated with the suppliers to eliminate plastic packaging for the goods being imported for the business.

For most businesses, the educative component came through as a strong theme in the interviews, including the one retail participant. Seven participants highlighted that educating their customers about sustainability was an important part of their beliefs and values. For example, Participant F would organise diving tours so that customers can see the difference between a marine sanctuary and non-protected ocean environments to convey the need for more and greater marine sanctuaries. Participant B, an Auckland-based accommodation business, actively educated their customers through signage and through 'modelling' sustainable behaviour by engaging in restoration activities while guests are present and actively promoting recycling. Participant G emphasised the importance of informing and raising awareness among their customers about sustainability, which included identifying where their produce had come from, and letting their customers know about their community contributions via donations and other forms of social sustainability. Similarly, Participant J informed their customers about sustainable products and refused the use of plastic packaging when couriering items, including negotiating with suppliers to eliminate plastic use.

With the exception of Participants D, F, and G, the other businesses appeared to only have surface-level knowledge of sustainability, which is in line with Kornilaki et al.'s (2020) comments in Chapter 2. Notably, 3 interviewees, who tended to be family-run businesses, asked for examples of sustainability. This showed a limited systematic or explicit understanding of the concept of sustainability; however, those participants still intended to contribute positively to their communities and the environment within which they operate. It was evident that they took pride in the things that they did, but often they focused on no more than one area of sustainability which was strongly favoured, and often did not directly consider social and economic elements which perhaps indicates why so many businesses tended to have an environmental focus. This is also related to the fact that most tourism businesses interviewed were destination businesses who relied significantly on the natural environment regardless of the type of business they ran. Participants F and D both as medium-sized enterprises, were exemplary in their approaches to environmental sustainability as they were systematic in their sustainability behaviours and had made significant demonstrable contributions to environmental causes within their areas. Those who did not ask for examples of sustainability were generally aware of its importance and how it informs their business operations and showed strong personal values that drove sustainability adoption in their businesses.

4.5 Sustainability Motivators for SMEs

4.5.1 Benefits of Sustainability Adoption

All participants mentioned the benefits of sustainability adoption and demonstrated personal pro-environmental attitudes, which appeared to be the primary motivator that sparked their sustainability journey. There were three key themes: personal satisfaction, financial benefits, and reputational gains. Participant E mentioned the idea of a win-win, tied to the economic efficiency of upgraded engines which brought not only environmental benefits, but also personal pride:

> *"And we've definitely got it to a point now where we're happy with it. It's reliable, it's safe. It's, all those things that you'd want from an engine, but better than the ones that we know. So, yeah, it's kind of like a win, a win-win for those things"* – Participant E

Participant F identified the economic basis of sustainability, which reflect Fischer et al.'s (2021) view that a strong financial basis is central for sustainable ventures to address environmental and social concerns:

> *"So as a business, it's got to run, and it's got to make a profit. Otherwise, you can't be in business … and be sustainable"* – Participant F

In interviews with Participants F and G, an interesting theme of interdependency arose, namely that the more pristine their natural environment, the better the attraction and better the business; they were aware of the direct financial benefit of sustainability actions. Participant G had conducted a survey where 70% of their customers showed strong sustainability values, and their actions contributed to returning visitors which adds significantly to the bottom line and aids their reputational gains and brand development:

> *"Yes, it has added value to the financial bottom line. Absolutely. We did a survey back a couple of years ago with our customers and asked them what we sensitized around sustainability and over time. I think 70 percent of those customers came back and see it that way. They do care about the environment and they're always looking for places that are conscious about the environment. So, yes, of course, if we can get 70 percent of those customers to come and stay here because they value what we do … That's revenue. That's money for jam. You know, that's just revenue translated straight away. So that is our customer base. Those are the target customers that we have."* – Participant G

Participant B identified that sustainability is a value-adding exercise with a strong sense of certainty, but also mentioned that regardless of the financial benefits, the vision of the business was always first and foremost which shows strong personal values and motivation:

> *"It definitely does add value and I think going forward into the future it's going to add more and more value, without a doubt… I guess that's it so it just comes with the package for us it's not been an adoption - that's included."* – Participant B

Participant G identified that reputational gains were an important outcome of sustainability adoption, and few cited Qualmark accreditation and awards for sustainability. This can also be seen on their websites where sustainability was a dedicated section of their websites and often included significant discussion of the initiatives they undertook, and they believed these resonated with their customer base:

> *"Yeah. I mean, you know, we do PR stuff around it and people read that and they're like, oh, wow, that's amazing. And you know, and it does make a difference. Yeah, absolutely."* – Participant G

4.5.2 Personal Values

Eight participants, excluding travel agencies, were strongly driven by personal values to be sustainable in their businesses. While 5 small businesses did not have deep insight into sustainability as a concept and often looked at the more obvious environmental facet, there were strong personal motivations based on the notion of generally doing good through their businesses. These operators were naïve

contributors, and the language used to describe their values clearly shows broad and general understandings of sustainability from a very personal perspective.

> *"It's just the way of the world now, you know, it's not just because that's what is expected of us, that's a personal choice as well. You know, there's the sense you don't have to do, but it makes sense"* – Participant E

> *"I can't help it it's in our DNA."* – Participant B

One interviewee also identified educational background which contributed to their motivation:

> *"I have always had environmental interests and I started studying environments and engineering, few years ago"* – Participant A

Interviews revealed some interesting sub-themes regarding personal values. Some tended to be laissez-faire in their approaches, some had strong influences from family members and mentors, some were highly cynical and well educated on the matter of sustainability.

Laissez-faire Approaches

Seven out of ten participants, excluding the three medium-sized businesses showed quite lax approaches to sustainability management, which was characterised by casual attitudes and an unstructured implementation of their values, with limited understanding of sustainability as a concept and having no specific or preferred focus. Participant E's comment captures this notion very clearly:

> *"In general, it's just that, you know, if you can be more sustainable, why wouldn't you be? … I think part of the problem is that I have an understanding of what sustainability is, just not as much as I'd necessarily like."* – Participant E

While many interviewees were personally driven to be sustainable, one participant mentioned that there were no specific causes they were focusing on regarding sustainability:

> *"I don't have a particular cause, but I feel that we are making a difference across the board - every little thing that we do helps in every different area of, you know, the business."* – Participant G

The operators who tended toward a laissez-faire approach were accommodation and travel agencies with less overt environmental connection in their businesses. Broadly, they wanted to contribute to something in general, but with no specific focus:

> *"Sustainability, I guess you're highlighting it in a way, it's just something we do. It's a value that I guess comes from my wife and I use it."* – Participant H

These comments capture the laissez-faire approach accurately – a non-systematic approach to sustainability actions where family influence tended to have some correlation. Three participants identified a casual family influence on their sustainability motivation:

> *"Yeah, so yeah my boys have always been keen on waste minimization."* – Participant A

> *"You could say an older generation than me taught that, and you don't waste things."* – Participant B

Here, injunctive norms (Ajzen, 2011) become apparent as sustainability was being considered in the context of close-knit personal connections only, rather than situating their understandings and approaches within the wider context informed by key stakeholders of the businesses.

Activists

Activists here were all medium-sized businesses. Participants D and F were highly conscious of environmental sustainability. Both businesses relied significantly on the natural environment as destination adventure/eco-tourism businesses, and they demonstrated a much stronger sustainability understanding and dedication than smaller businesses, it underpinned their operations:

> *"We don't take anything away from nature - that is underpinning everything we do"*
> – Participant F

Participant F showed a strong sense of cynicism, which was an unexpected finding. This seemed to be a demotivator to some extent, and the interviewee questioned how much can be achieved by small businesses engaging in 'frivolous' sustainability actions that appeared to be having a very little overall impact. Similar sentiments were echoed by Participant D, who noted that greater concerns that need to be addressed were climate change and loss of biodiversity in the forests globally:

> *"Look, to be quite honest, when we're talking about managing sustainability within the tourism industry, we try to do that. And we have for a long, long time, we were with the Ministry for the Environment. We were a sort of a test case about 15 years ago, went around the country talking about sustainability. How can we make the things we do better and how can we be better for the environment? And it's very important. At the same time, between you and I, it doesn't make a lot of difference. It really doesn't. The big things that make the big impact we can't touch. And so it's a feel-good thing that we put the cardboard aside and put the plastic aside and do all those simple little things, trying to reuse things that little bit more, but be aware of our impacts. But Tae, unfortunately, it's all very small scale".* – Participant F

Another comment summarises the sense of helplessness:

> *"The little things we're doing in a moment, it doesn't make a percent of difference, really… It's just you get one accident happening somewhere and all the positive things that you've done are sort of negated… in some ways, the idea that they are making a positive impact actually and accentuates or aggravates the problem because it doesn't make any changes."* – Participant F

These comments indicate beliefs that small businesses cannot make much of a difference, which is contrary to literature (Barbosa et al., 2020; Depken & Zeman, 2018) which reveals that the collective input of SMEs together can make a significant contribution to sustainable tourism development. However, despite the cynicism, the participant remained dedicated to saving the ocean which was driven by a personal sense of responsibility.

Participant G showed a different critical perspective, which identifies suspicion of larger companies claiming to make a difference, but was uncertain that they contributed as much as they claim:

> *"We live and breathe this stuff. We don't just talk about it. We actually do something about it. So those big corporate companies out there, they're always talking about one. This is what we do. But I'm not really sure they're doing that. So, no disrespect or anything, but we actually do this stuff."* – Participant G

The activists/cynics drew from the wider context of sustainability and were able to link to the broader socio-political and economic drivers in the sustainability debate, and were quite critical about the broader issues. The cynics tended to be well-aware and educated of the global scale of sustainability issues, and tended to have suspicions about larger companies and their impact on the environment, though, no particular social or economic sustainability aspects came to the fore:

> *"We start looking at what really on our priorities was before we were blindsided of economic development, economic development. And, you know, there was no limit. And then. We started seeing there were limits and then slowly now it's taken a long time and now we find ourselves on a pathway that is still not fast enough to try to curb it."*
>
> – Participant F

For three interviewees, educational influence was evident, though to varying degrees, which assisted in their endeavours to enhance sustainability measures and behaviours in their businesses. Overall, medium-sized enterprises tended to have stronger and critical positioning on sustainability issues globally, and tended to also focus on one aspect of sustainability rather than holistically.

4.5.3 Sense of Trade-off

Exploring this facet yielded unexpected results. While it was anticipated that participants would highlight the cost of adopting sustainability measures which Kornilaki et al. (2019) and Barbosa et al. (2020) identified in Chapter 2, most held quite positive views about financial trade-offs of implementing sustainability. This was a result of strong value orientation in businesses that saw sustainability as a foundation which is a driving part and parcel of the business. As the findings show, a strong sense of personal commitment to sustainability created perception that this is not so much a cost but a core and necessary part of their operational expenditure.

Three participants (A, E, F) particularly emphasised the cost aspect of sustainability adoption in their businesses, but they also were able to recognise the benefits that arise, for example, recycling scooter parts resulted in cost savings and the financial incentive offset any cost of adopting sustainability in their businesses. This resulted in a strong neutral-positive perception in general:

> *"I mean, it makes me feel good doing it and financially there's a saving."* – Participant E

> *"I think generally it's it saved us money."* – Participant A

> *"It probably saves money or is sort of quite neutral."* – Participant F

Five interviewees (three accommodation; two travel agencies) who were more significantly affected by the pandemic financially demonstrated a stronger awareness of the cost element, with some having to put further sustainability adoption on hold until they recover. This is supported by the accommodation sector with greater overheads who noted that in order to continue to be sustainable in the future, the business must be saved first. This resulted in foregoing making donations to charities and contributing to social sustainability measures for the time being, with the view to resuming when business recovers. However, the retail store was not particularly concerned as they could continue to trade during the pandemic, albeit online.

Two participants identified continuing environmental focus looking into the future:

> *"So we're definitely trying to make changes with what we do and how we do it, too, and the changes that you can make that aren't going to increase the business, but also have*

a positive impact on the environment. Spreading the word will be the impact. It will be like getting the 30 percent protection of our oceans. So we work with politicians, we work with other people, and we keep on saying that." – Participant F

These seemed to indicate an overall sense of optimism around maintaining their sustainability practices through their businesses, and the sense of optimism extended beyond those quoted.

4.6 Consideration of Key Stakeholders

In the interviews, smaller participants struggled to answer this question as they were largely unaware of how their sustainability endeavours impact stakeholders. These small businesses seemed uncertain about what stakeholders were in general, and how they related to these stakeholders. The concept appeared an abstract one, and as a result, yielded general or indirect responses regarding stakeholders. However, some broad answers were given to this question with prompting.

Those who rely on the natural environment for their businesses (for example Participants D and F) identified the environment as the primary stakeholder. This can be seen in strong (and often critical) perspectives on sustainability priorities:

"The environment, definitely, I know we're aware that we run a company and, you know, a lot of responsibility comes with that." – Participant D

When prompted further, all participants were able to directly and indirectly identify some key stakeholders including customers that they serve, their staff, and the broader community. As this research was conducted amid the COVID-19 pandemic, this highlighted an insular attitude in a time of crisis, as businesses were focusing on their survival and only immediate stakeholders were considered. There were concerns about the staff, as many had to significantly reduce numbers of employees due to the impacts of the pandemic and the lockdowns:

"So, we've had two restructures, which has not been great in terms of our business and for our people … so it has been a very stressful time, to be quite honest." – Participant G

Those who were more active in environmental preservation (adventure/eco-tourism in Rotorua in particular) identified government bodies such as the Department of Conservation in their regeneration and trapping activities, as well as volunteers and staff who provide labour to undertake these actions. Here, they identified again the interdependent nature of pristine environment to tourism business success, indicating that the natural environment enables a positive experience of tourists which resulted in continued environmental activities whilst foregoing social initiatives.

Some participants (I and B) also mentioned tourism bodies that provide support and advice for small businesses as both useful and not useful resources. It was revealed that depending on the business type, sustainability advice provided by bodies such as Qualmark, Sustainable Tourism NZ, and other organisations had varying impacts, with travel agents experiencing some positive impact of their involvement in decision-making, while Participant F was largely skeptical about the benefits of these organisations in terms of achieving sustainable outcomes for the environment. Accommodation providers were the largest beneficiaries of engaging with industry bodies whose accreditation information was prominent on their websites, while travel agents did not seem very engaged.

Overall, the findings reveal that the smaller SMEs (e.g., family-run businesses with zero to five employees) have not extensively considered their stakeholders other than those that directly impact their business (e.g., customers and suppliers), while medium-sized businesses tended to be aware of their linkages to a more complex and interdependent network of stakeholders.

4.7 Normative Pressures and Collaboration

While literature identified that normative pressures influence sustainable and ethical behaviours (e.g., Ajzen, 2011; Schaltegger et al., 2019), the findings discovered some conflicting responses. Surprisingly, all interviewees had not felt the likes of community or competitive pressures to adopt sustainability, which runs in some way contrary to consensus in literature, which emphasise the normative and instrumental drive to adopt sustainability (Hörisch et al., 2020). This was an interesting finding, as it emphasises personal values and eco-orientation of key decision-makers over awareness of norms influencing sustainability adoption. As mentioned, personal motivation, values, and self-identified impact on the environment and the communities within which they operate resulted in the sustainability stance. Further, some aspects of the financial benefits of being sustainable as a business appeared as one of the key drivers rather than normative pressure.

Another interesting finding worth noting was that medium-sized enterprises (Participants D, F, G) and one small business (Participant C) tended to be very much interested in industry bodies who provide accreditation and awards for sustainability. Accommodation businesses were using accreditation standards and criteria for being awarded as a form of measurement of their sustainable actions. While, with the exception of Participant C, smaller businesses did not necessarily find the involvement of these industry bodies such as Qualmark to be significant in their sustainability endeavours, and attitudes towards their usefulness was neutral at best. The accommodation businesses (whose scale tended to be on the larger side in general) placed strong pride and importance of these acknowledgments and believed these to be important marketing tools. As larger organisations, they placed emphasis on the importance of advertising their efforts which other smaller businesses did not necessarily focus on. Although validation from external authorities appeared to result in the sense that an organisation's sustainability achievements were meaningfully measured and recognised, it was interesting to note that no businesses interviewed used any other form of measurement of their sustainability impact and success, if at all. This indicates the once again laissez-faire approach to sustainability goal setting and its management. The 'ideology' of sustainability appeared powerful in influencing perception and appeared to minimise the sense of decline in sustainability outcomes during COVID-19.

Some participants identified beneficiaries of their donations to social and environmental causes, and only one participant identified the community as an important stakeholder who should be consulted:

> *"You know, it's all about consultation. And some people have amazing ideas that we can utilize."* – Participant G

When asked about collaboration with other businesses, participants had little to say. As small business owners/operators, the consensus appeared to be that they focus on their businesses, and other than relevant players in their supply chain and their customers, they seemed to show little knowledge and only limited interest in this topic.

4.8 Broader Impact of COVID-19 on Businesses

There was a broad agreement regarding the impact of COVID-19 on businesses, and the answers were generally predictable due to the global impact of the pandemic on the tourism industry as mentioned in Chapter 1. Many highlighted the impact of lost income, employees, and limited business activities, with many reporting 40-60% of loss of income from lack of international tourism specifically. This appeared to also have an impact on seasonality both in positive and negative ways. With increased domestic travel came bumper seasons when it would normally be a 'down time' for operators in level 2 such as accommodation providers, retail, and travel agents, which saw some of the busiest times ever recorded. For South Island operators, the financial pressure appeared to be worse:

"So, yes, it's terrible. Covid has really ruined our hospitality industry and tourism."
– Participant G

This is in line with reports from Tourism Industry Aotearoa (2021) which shows the extent to which the tourism industry has been impacted in NZ, including 4 out of 10 employees having lost their jobs and the South Island has seen the largest workforce drop, down 53% since the start of the pandemic. The findings here emphasise the importance of domestic tourism in the recovery efforts, and the need for international tourism to resume before many small businesses close and are no longer able to contribute positively to sustainable outcomes through value-creation in their businesses.

What was interesting, unexpected, and almost contradictory to common discourse regarding the negative impact of the pandemic in the media and academic sources (e.g., Lock, 2020; Kausha & Srivastava, 2021), was that while acknowledging the pandemic has had an obvious negative impact, the smaller businesses run by owner-operators appeared to downplay the impacts of the pandemic. It appeared that the smaller businesses in the sample who tended to be quite well-off to begin with, with some good financial planning in place, showed some degree of resilience (especially one tourism operator who briefly discussed insurance). One accommodation provider, Participant B, seemed to not care so much for the negative financial impact of the pandemic, perhaps because the business is treated more like a personal project rather than something that provides income for survival. This sense of limited impact could also be attributed to many businesses being under level 2 restrictions rather than level 3 that Auckland, Northland, and Waikato were in at the time of the interviews, where domestic tourism was more accessible for these operators. As a result, there was a contrast against widely publicised struggles of business owners in recent media coverage that focus on locked down regions such as Auckland.

The more environmentally-oriented providers leveraged the pause in tourism activities as a break from constant work, where they now had the time to focus more on restoration work and other initiatives, and generally have more time to review their business and engage in other activities. Many participants (in particular, Participants B, C, E, G, and H) mentioned the time factor providing time for reflection and to adapt to a new business environment whilst continuing to contribute to sustainable outcomes:

"So and it's given us time to where it's not so busy. It's given us time to kind of change it to how we want to run it. Apart from that, like you said, sustainability, it's the positive impact of that is that you have the time to be doing that." – Participant E

"I guess the only thing with COVID and the impact on sustainability, yes, it's giving us more time to think about it." – Participant B

Something that assisted to some degree with this was the hardship payments from the government, which allowed offsetting of business costs against the payments. In particular, smaller businesses with lower overheads such as owner-operators benefited more from resurgence payments and felt less financial pressure. However, as Participant A highlighted, those small business owners that were not paying a salary to themselves did not qualify for "employee grant," which then did result in lost income. It was interesting to note that those who tended to have bigger businesses either did not mention these support packages from the government or saw this as not having a notable impact. This is likely because they have much larger overheads, and the resurgence payments and other hardship grants are providing limited relief in offsetting the ongoing costs.

Overall, the level of general optimism among the 7 smaller businesses interviewed was an encouraging phenomenon, despite a significant reduction in revenue. Domestic tourism, in general, played a significant role in keeping these regional tourism businesses afloat between lockdowns.

4.9 Sustainability Management During COVID-19

In light of the challenging economic conditions and restrictions of the alert level system, any changes to sustainability actions within each organisation were explored. 3 participants who operated as owner-operators noted that in terms of sustainability management, they were unsure how COVID-19 affected their endeavours and/or were generally unaware of its impact:

> *"From a sustainability point of view, I think it's a little bit difficult for me to say what impact Covid had for us."* – Participant E

This finding aligned with expectations, as many small business operators appeared to have only surface-level awareness and knowledge of sustainability as a notion. These businesses tended to take a much more relaxed approach to sustainability rather than it being a highly systematised aspect of their operations as identified earlier. However, all participants were able to identify some practical implications as outlined below.

Participant A highlighted that their transport services were able to assist essential workers during the pandemic, in particular, offering a cost-effective and environmentally solution to their commuting needs, rather than serving tourists that visit Christchurch. The transport sector also highlighted the need for keeping up with social distancing and health and safety requirements of frequently cleaning their vehicles which resulted in a noticeable increase in single-use plastics, especially PPE such as masks. However, emission output in the sector was improved overall as a reduction in the number of tourists resulted in less emission being created, and recycling initiatives remained unaffected by the pandemic by and large (e.g., recycling engine oils and components). These businesses (including Participant E who operates in adventure tourism but also provides transport) appeared to mainly be impacted financially. For transport operators, they were able to quickly adapt their focus and find new audiences for their services.

For the three accommodation providers, a common theme that arose was the need to meet health and safety requirements. Two of three accommodation providers identified that chemical-free/organic and natural cleaning systems needed to stop, and all observed an increase in single-use plastic wastage which ran contrary to their values of waste minimisation. Much of this was, however, driven by customer perception of the effectiveness and safety of organic cleaning products, despite the operators' beliefs that they were just as effective as chemically based solutions. Part of this appeared to be due to the well-publicised information regarding the Delta variant which was generally perceived to be more resilient than the first COVID-19 strain that sent NZ into the first national lockdown in 2020. Regarding the increase in single-use plastic waste, there appeared to be no real solution for minimising their sustainability impact, but all three of the accommodation providers looked at this situation with a sense of regret and some degree of helplessness. This brought into sharp focus the lack of sustainable disposal systems in NZ, which aligns with the crisis of Personal Protective Equipment (PPE) waste affecting the global environment. For example, a 2021 study of PPE disposal on planetary health revealed 106,478 tonnes of CO_2 emissions over a brief six months in the UK alone (Rizan et al., 2021).

For the three adventure/eco-tourism operators, sustainability management focusing on the natural environment did not result in significant adverse outcomes during the pandemic, other than minor inconveniences. As mentioned previously, the increased time to work on restoring native bush and predator trapping continued as per normal, albeit at slightly reduced capacity, and some of this was

supported by funds from the Department of Conservation and other donations and organisational resources. They were generally motivated and able to keep up with their environmental commitments during lockdowns. Participant D noted here that due to a reduction in financial resources, and especially lack of traps to install in the forest, this contributed to the slightly reduced activities.

For the single retail business (Participant J), little impact of the pandemic on their sustainability practice was noted, as their suppliers did not change during the pandemic and contactless collection, now targeting local residents, was able to occur with ease. While regret at the increased pollution due to increased use of couriers to ship goods were noted, reduction overall in levels of customers driving has offset some of the emission concerns of operating the business. During this time, the store noted a dramatic increase in online purchases which relieved financial pressures.

Two participants (Participants D and F) mentioned here that an important change was no longer having permanent employees undertake environmental work, which resulted in more contract work to better accommodate their unstable financial situation and remain adaptable. Participant D also mentioned innovative ways of reducing costs such as technology that enhances trapping efforts and developing data-driven systems in their decision-making around their efforts, which were still in their infancy. Two adventure tourism operators with a strong environmental stance reported, however, that the negative impact on sustainability management was not so significant. They appeared to be aware of the impact on employees who had to be let go, or the need to focus on staff for their wellbeing:

> *"Most businesses and we did the same - focus on staff, focus on making sure that you will survive. But it didn't mean that the little bit of green things we were doing was suddenly stopped because they actually don't cost any money."* – Participant F

Travel agencies, who contribute to sustainability measures by engaging external organisations, mainly reported that their contribution to causes were reduced in light of their financial situation. Due to the overall downturn in business, these donations were stopped or reduced, and office use declined significantly along with waste generation and other administratively related sustainability concerns. Generally, being small operators as independent agencies, the government financial support schemes provided adequate relief for their financial needs, and business stoppage only impacted on their ability to provide donations.

What appeared common across all businesses was a general increase in single-use plastics in adherence to health and safety requirements. However, interviewees did not consider these changes to be significant, and while most reported reduced sustainability-related activities, there were no intentions to forego any existing initiatives looking ahead. For the retail operator, this was not a concern at all as all sales had taken place online and sustainable packaging was able to be used for shipping. Instead, interviewees noted they were looking forward to being able to resume at full pace including donations, environmental restoration activities, and hiring full-time employees again. This was promising, as it was anticipated that reduction in revenue would mean that many inspiring and useful sustainability measures would be foregone.

Overall, constantly changing alert level requirements contributed to uncertainties and as a result, the primary focus was staying abreast of these changes without necessarily thinking about sustainability management so much within their businesses. However, where sustainability was a core value for a business to begin with, interviewees noted that their organisation continued to enact those values wherever possible, under various restriction levels. There were broader concerns about the uncertainties of international travel resuming, which had comprised a large part of all tourism

businesses in the past and were considering how sustainability will be managed when business rebounds, and possibly exceed capacity.

4.10 Key Challenges to Sustainability Management During COVID-19

The final section of the interviews aimed to discover key challenges to managing sustainability, or adopting sustainability during the COVID-19 pandemic, where the participants reflected on the 20 months since the pandemic first reached NZ. Participants were also prompted to think about the impacts of alert level changes over time, as well as how these challenges impacted decision-making in terms of sustainability endeavours. The responses varied widely from business to business, as the pandemic had affected each business differently while there were shared impacts across businesses.

4.10.1 Accommodation

Participant C highlighted that one of the major challenges was that public health advice changed over different alert levels, and additional changes were introduced when the Delta variant emerged. The implications of this were that constant changes made it difficult to anticipate what comes next and created uncertainties, which was compounded by the financial challenges of having no international tourism. The key challenge to managing sustainability at this stage was that it was very difficult to see what the long-term goals are in a volatile situation, so setting objectives for the short term was not easy. The participant reflected that key learning from the restrictions has been how important economic drivers are and that the business needed to be fit-for-purpose and able to survive turbulent times. With this in mind, the linkage between investment in sustainability and how this results in the business becoming fit for purpose came to the fore. In addition, the participant also highlighted that they became much more aware of who the business serves, which made it clearer who their key stakeholders are and identified the community as an important link, suggesting that giving back to the community, and collaborating and reaching out to the community will result in enhanced relationships, and thus, resilience. Telling better stories about the business and its sustainability orientation for marketing purposes was a future action that was being considered looking into the future.

While Participant B did not have as much to say about the sustainability challenges faced during the pandemic but suggested an increase in wastage due to cleaning and use of PPE, Participant G conversely noted that there had been a reduction in overall wastage as there were little to no customers (tourists) to serve in Queenstown. Participant C also recognised that despite this reduction in waste as a result of limited tourists, this is not an economically sustainable way of achieving wastage goals within their business. Participant B, however, did provide some interesting comments, noting that one key difficulty encountered was that seeking expert advice was challenging, and difficult to find for SMEs. When asked to elaborate, the participant pointed to the lack of useful and accessible expertise in being a sustainable tourism business when also taking into consideration affordability. While some advice was sought through associations, charters, and community groups, they were only useful to a certain extent and was not tailored to the individual needs of SMEs, though this concern was not necessarily linked to the COVID-19 situation in particular. When prompted to consider any possible solutions to this perceived issue, the participant highlighted that there are some sustainability leaders in their local areas, but there were no real knowledge sharing systems in place to learn from these existing and emerging leaders, and other like-minded businesses. If such collaboration was possible among similar small businesses, perhaps businesses could share ideas around minimising COVID-related wastage issues and being efficient and green when while complying with Ministry of Health COVID guidelines and other regulatory requirements.

4.10.2 Adventure & Eco-Tourism

As one of the more cynical participants, Participant F highlighted broader scale challenges to adoption and excellence in sustainability management for small businesses. The participant expressed some frustration around infrastructure availability, for example, wanting to utilise electric vehicles in the business but due to lack of charging stations in Northland, this was not possible. Given that Northland is an isolated region with little technological development, reliance on 'old technology' was still very much a necessity. However, this was not specific to the COVID-19 situation as the business overall, apart from financial challenges, did not experience many issues when managing sustainability. The participant made an interesting comment regarding political will and input to enhance sustainability as a nation, namely that there appears to be a lack of knowledge and interest in expanding marine sanctuaries which will create real impact on marine health and biodiversity. Aside from the restrictions which are hindering the educative element of the business, no real COVID-specific challenges were reported.

For a smaller owner-operated business with no employees at present, Participant E suggested that COVID-19 seemed to have more observable impacts on sustainability management. For example, lack of access to land that they want to take care of resulted in a situation of 'playing catch up'. These restoration activities also took a back seat due to frequent sanitisation and cleaning requirements, reporting that there were only 30 minutes to complete the cleaning process between trips. Such time pressures resulted in limited service to customers which impacted customer experience of the boat trips. As a lake-based operator, they also saw an increase in single use plastic in the water which they took efforts to remove wherever possible and practicable.

Finally, it was noted by Participant D that similar to the other providers in this sub-sector, they had no access to forest at Level 3 of the lockdowns and this created backlogs. While labour was available for hire at level 3, having no access meant a missed opportunity to continue environmental work under lockdown conditions. The participant also noted that access to government funding was something that was very useful and removed some of the financial challenges. They also suggested that working toward wider national goals, such as achieving predator-free NZ, kept their motivation going.

4.10.3 Travel Agencies

Participant H's business is located in Tauranga, which was under Level 2 lockdown at the time of the interviews, and their business was focused on the elderly population. The interviewee did not report big challenges posed by the pandemic in carrying out their vision. Rather, they reported stronger than ever bookings and a record number of clients enquiring about travel options locally and surrounding areas. This enabled enhanced socialisation programmes for the elderly during isolating conditions. The only major concern moving forward was whether or not vaccinations will be mandatory for shared trips for seniors, considering the health risks of non-vaccinated travel for the elderly. At the time of the interviews, mandatory vaccination to take part in travel was not widely discussed, and the participant was uncertain what impact this might have on the businesses and their initiatives. Though recently, (25 October 2021) more decisions around mandatory vaccinations have been made by the government.

4.10.4 Retail

Retail reported no real concerns regarding the pandemic due to the success of the online store during lockdowns in Auckland (and permission to operate). However, one key concern reported was the increase in shipping costs from the suppliers overseas, where disruption in logistics meant that importing costs had risen quite significantly. There were concerns around reduced price-competitiveness where sustainable products already had a high price point. There were concerns that price increases to cover import costs may result in reduced sales and consumers opting for less sustainable goods.

4.11 Summary of Findings

Looking at key sub-sectors within the tourism industry and exploring the sustainability values, motivations, and challenges SMEs faced during COVID-19, the findings revealed some significant themes. As highlighted in Table 3 at the beginning of Chapter 4, many SMEs held quite narrow views of sustainability and often focused only on one aspect, most commonly, environmental. This appeared to be due to limited knowledge of sustainability as a concept which also led to a related theme of smaller businesses often taking laissez-faire approaches when making contributions, as well as the desire to be sustainable arising from personal values more so than external pressure or stimulus. All participants noted the financial and reputational benefits of adopting sustainability, though medium-sized enterprises also had their doubts about their impact on the environment overall and suspicions towards whether large organisations were doing enough to address serious global issues such as climate change and waste reduction. As the sustainability values held were generally strong among those interviewed, they had little concerns about the cost of being sustainable, as they believed that the investment often resulted in cost savings and added value to their businesses.

One of the more significant findings were that awareness of stakeholders was low among small businesses. Many had not carefully considered their linkages to the community, environment, direct and indirect stakeholders in a systematic manner which limited their capacity to plan to achieve the best impact, nor measure their output. While COVID-19 presented financial and other challenges, it also brought about benefits including more time to review their current position and business practices, as well as general sense of optimism that the pandemic had not had a significant impact on their sustainability endeavours, and these initiatives will carry on beyond the pandemic. Major challenges brought by COVID-19 were related to uncertainties posed by the pandemic and the government's response to the situation, including frequently changing alert levels, increased need for sanitation and the use of PPEs which contributed to an increase in single-use plastic wastage, as well as adhering to changing health advice and health and safety requirements for business operation. Overall, businesses during a challenging time demonstrated a degree of resilience and was largely optimistic that they will pull through the pandemic despite the economic downturn and reduced revenue across the board.

Chapter 5 Discussion

This chapter aims to link the research findings with literature and provide an interpretation through some theoretical lenses established in Chapter 2. The themes that arose can be analysed using Stakeholder Theory, which explores how sustainability management links to the interconnectedness and interdependencies of key stakeholders for a business, and Theory of Planned Behaviour which explores how individual business operator's values, attitudes, norms, and behavioural control interlink. The themes derived above revealed interesting insights with some expected and also unexpected answers to the research questions. Firstly, linkages between the themes identified in the previous chapter (Table 3) and how they link to the research questions will be presented. Secondly, the main interpretations of the findings will be presented through the theoretical lens and extant literature of SME sustainability management, as well as business resilience literature considering the current pandemic situation, within the tourism and hospitality sectors. Finally, some practical implications and what lies ahead as SMEs look to the future will be discussed.

5.1 Discussion

The research aimed to answer the central research question below:
How has COVID-19 impacted NZ SMEs in the tourism industry in terms of achieving sustainable business outcomes?
To help answer the main research question, the following sub-questions were formulated:

1. How is the notion of sustainability perceived/understood by small tourism operators relating to impacts on social, economic, and environmental issues?
2. How has COVID-19 impacted management of sustainable outcomes in their business operations?
3. What are some key challenges and barriers for sustainability management caused by the COVID-19 pandemic?

The findings identified salient themes which are suitable for answering these questions. Key themes included the narrow focus on sustainability by SMEs, and most identified the benefits of sustainability in their businesses including financial and reputational benefits, as well as generating environmental and social benefits. This tended to result in strong personal motivations for inclusion of sustainability in their businesses. During COVID-19, there were challenges to sustainability management, which were in large part due to financial limitations and lack of awareness of extant stakeholders, whose collaboration could have assisted in alleviating some of the difficulties in carrying out their sustainability endeavours. Major challenges caused by the pandemic included uncertainties caused by regulations, wastage issues related to protective equipment, and limited systems of knowledge sharing which hindered efforts to enhance sustainable outcomes during the pandemic.

5.1.1 General Observations

One of the key findings in the research, as sustainability actions of SMEs were explored in the first part of the findings, was that each business appeared to have a narrow perception of sustainability. This is a well-explored shortcoming in literature which identify that lack of awareness of broader sustainability issues outside of what impacts their business results in a narrow focus (Schaltegger et al., 2019). More specifically, Fischer et al. (2020) found three decision-making profiles that entrepreneurs focus on: "one sustainability dimension as a priority; consider all dimensions with different priorities; or align all sustainability dimensions" (p.90). It was clearly observable that all participants focused on one dominant sustainability dimension which is strongly prioritised over others, which appeared a result of personal identity positioning than a carefully measured and well-understood one. Some of the owner-operated small businesses, therefore, tended to show more

laissez-faire and narrower approach to sustainability, and is typified by comments such as “it’s in our DNA” or “It is just what we do”. The prioritisation of one aspect of sustainability appeared to arise from limited consideration of key stakeholders which is explored in depth below. The key reason why these businesses may not seek to identify and understand stakeholder needs could be that as small businesses, it is challenging to identify stakeholders from their insular position who share basic values as them (Fischer et al., 2020), such as neighbouring businesses in a local area.

Another very interesting observation was the lack of awareness of the extent of the sustainability problem by some of the businesses. It was seen that many minimised their own contribution to the problem whether knowingly or unknowingly, which appeared to lead SMEs to feel as though their impacts are minimal when compared to the likes of multinational enterprises (MNEs) and their scale of pollution and impact (Gernstenfeld & Roberts, 2000). However, the collective impact of all SMEs on sustainability in a country is significant (Collins et al., 2007). SMEs, therefore, typically take on reactive measures to obvious social and environmental issues (Schaper, 2002), often facing financial and time pressures which the pandemic has certainly exacerbated, as well as having access to limited human resources to meaningful implement measures. Not knowing that they are able to have a great collective impact on sustainability (Barbosa et al., 2020), including serious cynicism that one small business cannot have a meaningful impact, was certainly an interesting finding and demonstrates the insular perspective of many SMEs. For example, Participant F had strongly cynical views about what small businesses can achieve in order to achieve sustainability goals; however, while the cynicism is understandable given the global scale of serious environmental issues created by MNEs, such opinion was unexpected from the participant in light of their own significant achievements such as establishing a thriving marine sanctuary in NZ, of which there are limited numbers and size.

5.1.2 Stakeholder Theory

In Chapter 2, stakeholder theory identified the importance of considering the interests of internal and external stakeholders and creating shared values to enhance sustainability outcomes. Exploring the macro-level view of SME activities provides an opportunity to analyse the awareness and impact of stakeholders in their sustainability endeavours and business resilience to a certain extent.

The limited capacity and understanding typically demonstrated by SME participants resulted in actions that do not take into account key stakeholders of the business, whose interests and needs should be carefully considered in the planning and delivery of tourism. This outcome largely aligns with Byrd’s (2007) classification of stakeholder involvement labelled “non-participation”, where initiatives are implemented and explained by businesses to stakeholders (such as customers) which were made independently of them, without an opportunity for their meaningful input. This is despite findings from literature that key stakeholders such as consumers being involved resulted in enhanced environmental and social sustainability outcomes (Fischer et al., 2020). For most, there was strong evidence that such co-planning and consultation opportunity was not considered by many SMEs before the pandemic, and even less so during the pandemic. As a result, businesses and stakeholders were not able to co-create value and experience the benefits of creating a shared and mutual interest in sustainability, largely owing to the often narrow and personal view of sustainability held by the operators as revealed by the findings.

While there were some indirect acknowledgments that stakeholder needs must be met (mainly customers), this did not appear to be a strong sustainability motivator for many of the participants interviewed. The less-conscious approaches to implementing sustainability align with Barbosa et al.’s (2020) view that SMEs are characterised by informality and lack of planning with an indirect

connection between the business model and sustainability, which meant that SMEs were also generally unaware of the financial impact of their sustainability activities and resulted in little measurement of their efforts in general. This was made clearer when COVID-19 was not perceived to have a debilitating impact on sustainability management, even to the point of underplaying its impacts while the threats to sustainability caused by COVID-19 is reportedly serious in NZ (Mahuta, 2021). Lack of awareness of stakeholders and their interests, as well as separation of sustainability initiatives from the business model (Darnall et al., 2010; Schaltegger et al., 2019), appeared to limit the capability of SMEs to finetune their position to maximise sustainability output neither during nor before COVID-19. During COVID-19, however, information sharing among stakeholders plays a critical role in enhancing business resilience (Canhoto & Wei, 2021), which makes the need to enhance stakeholder participation and engagement all the more important in achieving their business and sustainability vision during times of crisis.

Schaltegger et al. (2019) identified two types of sustainability-related business orientation, namely, "business cases of sustainability" and "business cases for sustainability". The participants interviewed can be seen to fall in one or the other category. The former emphasises stakeholder relationships only for instrumental benefits and sustainability is part of, but subordinate to, profit maximisation. The latter describes that sustainability is not subordinated to profit maximisation, and business success is intimately tied to improving sustainability outcomes which is a core part of the company's purpose, which arises from the intelligent design of the business model which incorporates voluntary social and environmental activities that consider stakeholder interests and perspectives. Both orientations were able to be seen in the findings.

Family run, or small businesses with few or no employees tended to lean closer to the "business cases of sustainability" position. While they have an intrinsic desire and motivation to engage in sustainability, there was an inherent separation between business performance and sustainability performance. For example, travel agencies and some accommodation providers demonstrated the separation clearly where sustainability was not a direct part of the business model (e.g., creating as many bookings as possible for target customers was the priority) and sustainability was a positive by-product or something that enhanced reputation and marketability of the businesses, offering instrumental benefits (Judge et al., 2019; Gavare & Johansson, 2010) more so than fulfilling a moral need. When a travel agent was providing a service that benefits the elderly population, the interviewee revealed that the key focus was on the economic decisions to do so – namely that there are many retirees and widowed persons in the location who can afford premium travel services, and supporting the customers resulted in clear financial gains. These businesses showed a significant slowdown in sustainability behaviours during the pandemic due to such separation of sustainability from their business model, resulting in prioritisation of financial stability over sustainability. Additionally, smaller operators such as Participants E and B were family enterprises who had stronger sustainability integration in their businesses, had limited access to, and linkages with, those who could provide accessible expertise such as government/local bodies, nor community sustainability leaders and champions which inhibited their sustainable behaviours during the pandemic. While they had the intention, they lacked the resources to carry on during COVID-19, therefore, they demonstrated lower levels of ability to engage in transformative actions to enhance their businesses and sustainability during crisis times (Neise et al., 2021).

Smaller businesses, therefore, tended to prioritise instrumental perspectives and moral perspectives came second to second as identified by the stakeholder theory (Donaldson & Preston, 1995). Due to their ability to identify the benefits and positive business outcomes of adopting sustainability and perception of little cost/trade-offs involved, a connection between sustainability actions were able to

be linked to the achievement of the financial and reputational objectives of the businesses which highlights the instrumental and 'business case of sustainability' perspective, resulting in limited awareness and consideration of stakeholder involvement in their businesses. Interestingly, Canhoto and Wei (2021) argue that latent stakeholders (e.g., domestic tourists in the absence of international tourists) can become much more salient during crisis times, and therefore, collaborating and accommodating the demands of newly significant stakeholders such as sustainability-minded domestic tourists is necessary to the adjustment process in their operations and minimise economic damage to the business. Therefore, greater consideration of the changing salience of stakeholders during the pandemic could have enhanced their instrumental business outcomes, which in turn would have contributed to greater sustainability outcomes. A COVID-specific challenge here for small businesses in taking proactive action outlined above could have been the sense of powerlessness/helplessness (compounded by uncertainties about the future) due to difficulty in processing a large amount of important information about the pandemic and understanding the exact required or necessary actions (Yang et al., 2021) which created a psychological barrier and inhibited ongoing enhancement of sustainability actions while financial pressures mounted.

Some normative stakeholder elements were able to be observed whereby mostly medium-sized participants utilised a moral basis in the inclusion of the environment and social actors in their decision-making, and the ethical responsibility to consider the stakeholders were clearly at the fore (Schaltegger et al., 2019). Medium-sized organisations with strong sustainability values, upon which their business model is predicated, tended to stay true to their values and beliefs while also meeting external stakeholder demands and satisfying mutual interests (such as meeting key performance indicators for funding) during COVID-19, thereby showing alignment with 'business cases for sustainability'. These businesses acknowledged that economic basis that is strengthened by collaboration is essential for addressing social and environmental problems through their business activities (Fischer et al., 2020). In these circumstances, gaining legitimacy as a sustainable organisation, even at a cost during turbulent times, was visibly a stronger driver than profit maximisation (Schaltegger et al., 2019).

However, stakeholder interests (other than those who provided funding) were not deeply explored resulting in limited knowledge and therefore affected the quality of sustainability decisions being made (Byrd, 2007), as it can be seen that medium-sized businesses still maintained a singular and narrow view of sustainability. Nonetheless, most interviewees saw themselves as moral agents who contributed to creating an ideal and just society through economic activities (Hörisch et al., 2014; Fischer et al., 2020) but the notion of value co-creation was hardly present with only some consideration shown of the long-term stakes of the immediate and more obvious stakeholders such as funding bodies and the natural environment, but less so for communities, employees, and others both before and during the pandemic. During the pandemic, however, enhanced network relations could be particularly challenging to achieve for SMEs, as crisis can be considered a process with a long incubation process (Ou et al., 2021) and the need for value co-creation with stakeholders may not be immediately recognised to motivate changes to ways of operating.

While smaller businesses had stronger instrumental motivation than a moral one, both small and medium-sized enterprises identified the need to strike a balance between profit-making and sustainability to some degree, citing that their longevity depends on, as Freeman et al. (2010) identified, their interrelationship and interconnectedness to one another (e.g. environmental conditions and business success for adventure tourism, and accommodation businesses and well-being of their immediate community/nearby communities). Despite orientation to contribute to sustainability outcomes as embedded members of the community, the discussions so far highlight that

NZ tourism SMEs do not clearly recognise that stakeholders can help to construct, accept, create, and adopt (Hörisch et al., 2014) business and sustainable management practices that are systematically managed and enacted to improve both the financial performance and sustainability output which can fulfil both instrumental and ethical needs of the business owners/operators regardless of the pandemic situation. Again, this highlights the importance of stakeholders when businesses are adapting to the 'new normal' and needing to consider who the new salient stakeholders are to enhance outcomes. Given that SMEs are smaller in size, they have more flexibility than larger organisations to change and adapt to address new threats and opportunities in a crisis time (Alonso et al., 2021). Therefore, tourism SMEs in NZ have room to review, acclimatise, and acknowledge necessary relationships to share information and collaborate to enhance outcomes.

Neamtu (2011) discussed that one of the common shortcomings of SMEs is the absence of perceived benefits of sustainability adoption, and Brammer et al. (2012) identified that small businesses tend to glean small benefits of such endeavours, while medium sized enterprises saw greater benefits. However, as the previous discussion of the largely instrumental focus shows, this did not appear to be the case with those interviewed. Instead, both small and medium businesses identified that they saw the financial benefits of adopting sustainability in their business from multiple avenues, including waste reduction and recycling helping to reduce operational costs, value-added from the marketing of their sustainability initiatives, external sustainability awards adding prestige to their businesses, and enhancing wider interdependencies that make the destination more attractive for visitors. This can offer an explanation of why the sense of financial trade-offs, which was an unexpected finding, was not strongly felt by these participants.

Some of the smaller businesses had received recognition in the form of awards, but these were scarcely mentioned by them. This demonstrates that stakeholders have varying levels of influence in how businesses might act on their sustainability intentions (Hörisch et al., 2020), and the relevance of industry bodies as a stakeholder varied according to the size and scale of the business. Interestingly, although accrediting bodies are key sector-level external stakeholders in the tourism industry, they were scarcely noted by smaller participants suggesting that they have little influence on small businesses. On the other hand, such key external stakeholders appeared to have a stronger influence on the larger organisations with respect to their sustainability endeavours, with strong benefits observed, which helps to validate Brammer et al.'s (2012) findings. This finding presents an opportunity for industry bodies to enhance efforts to engage smaller businesses in order to be seen as a key stakeholder to facilitate the benefits of co-creating sustainable outcomes and suggests a need to build trust with them by providing tailored and relevant expertise and becoming a source of motivation (instrumental or otherwise) for them. Fielding et al. (2008) indicated that those with external affiliations tended to observe social norms to behave sustainably, and also explains that small businesses felt little normative pressures to be sustainable as industry level stakeholders were not considered important. However, in the current climate, it may be challenging for small businesses to make this decision to engage industry bodies and work in concert with them (which poses a change in their strategy) where consequences of those decisions are not fully known in a complex situation (Canhoto & Wei, 2021).

For the larger businesses, interviewees took pride in taking a leadership role in their communities to model sustainable behaviour in line with their ethical values. In addition to their values and beliefs, individual factors played an important role in sustainable behaviours of larger participants such as prior knowledge of sustainability, orientation to contribute, and active intention to manage stakeholder expectations which gave these businesses a sense of legitimacy as sustainable businesses (Schaltegger et al., 2019), which also strengthened their self and social identities (Fischer et al., 2021).

As leaders in sustainable business practices within their community, both identified by other participants in their local communities and self-identifying as leaders, there is an opportunity for them to share knowledge and take an active role in creating a community of sustainable business practice by showing smaller businesses that they hold same or similar values, and that they are able to create meaningful changes to environmental and social sustainability, as Ou et al. (2021) highlighted that open communication during crises enables bolstering of strategy, which influences a firm's tactical actions where corporate social responsibility is a symbolic resource that stakeholders expect to be upheld during crisis times. Additionally, complex problem-solving during crises cannot occur in isolation and stakeholder involvement is needed (Canhoto & Wei, 2021).

The personal connection and the motivational factors for smaller businesses, which also help to explain limited stakeholder engagement and consideration, can be explored using the TPB theoretical framework below.

5.1.3 Theory of Planned Behaviour

Since attitude is not the best predictor of actual behaviour (Ajzen, 2011), the significance of sustainability on a personal level was explored further to assess the role of higher mental processes of how the participants interpreted the significance of sustainability, rather than their verbal attitudinal measures. Findings revealed that interviewees not only observed material benefits of engaging in sustainable actions (outcomes), but also that they saw the actions as strongly positive in general (significance). This is reflected by multiple comments from participants about being able to see the fruits of their labour (especially, environmental labour). This strengthens intention to be sustainable moving forward, as a person's subjective beliefs towards a behaviour and its outcome, as well as personal evaluation of outcome results, are strongly positive (Ajzen, 2011).

The behavioural beliefs, intentions, and the resulting sustainability behaviour persisted to varying degrees through the restrictive conditions of the pandemic. All interviewees noted that their sustainability intentions/orientation did not and will not change as a result of the pandemic, demonstrating personal commitment and motivation to upholding positive practices in the future, and doing what they can with what is currently available to them. Jang et al. (2017) emphasise individual's beliefs and attitudes toward pro-environmental behaviour was the most influential factor for operators, and influence also came from customers who have similar values, which enhanced their sense of ethical obligations to be sustainable in their operations. Participants of the medium-sized businesses, in particular, noted that providing what customers desire and expect played a significant role in maintaining sustainability efforts, which in turn strengthened their attitudes towards the behaviour. This linkage between normative beliefs and behavioural beliefs is evident in the TPB model.

Subjective norms played an important role in decisions that interviewees and their organisations made to be sustainable. Subjective norms are influenced by and shared through interaction between people and social groups that inform individual actions, beliefs, and feelings (Ajzen, 2011). These feelings are mediated by normative beliefs, as well as by those who are important to the person expect such as a close relation (injunctive norms) within the context of broadly what people actually do in society (descriptive norms). Interestingly, descriptive norms were not readily identified by any of the participants, all of whom disagreed that normative pressures were a strong part of their decision to establish and run a sustainable business, and the decision to be sustainable was more personal than social. Even during the pandemic and the lockdowns, many carried on their sustainable endeavours in the perceived absence of normative/social pressure to do so. This could be explained by their sense of perceived benefit of being sustainable even during the pandemic resulting in positive intention, and ultimately, continued sustainable behaviour where persisting in sustainability endeavours through

challenging times not only validated their sustainability attitudes and identities (Fielding et al., 2008), but also provided good instrumental outcomes for the businesses.

The workings of injunctive norms were certainly visible when participants identified family and mentor influences of their sustainability journey, with references to grandchildren, partners, the older generation, and other close relations who motivated them. This influence appeared strong as injunctive norms resulted in the creation of sustainability-oriented businesses and created a personal connection to sustainability even during COVID-19. This indicates that personal identity influenced by close relations plays a greater role in sustainable behaviour than social forces outside of their immediate circles in the sample interviewed, which is in line with what York et al. (2016) and Fielding et al. (2008) discovered in their research of environmental entrepreneurship, where those with lower levels of formal external affiliations to pro-environmental groups/organisations exhibited that self-identity is a stronger predictor of intentions. Therefore, the interaction between close connections became rules that inform actions, beliefs, and feelings (Kornilaki & Font, 2019) for these operators.

While all interviewees demonstrated Bandura's (1991) concept of perceived self-efficacy in that they believed they were doing the best they could with what was available to them before and during the pandemic, it was evident during the interviews sometimes that decision-makers did not have clear means, opportunity, and ability to perform sustainable behaviour, therefore limiting their impact without their knowledge. This reflected the findings in Kaushal and Srivastava's (2021) exploration of challenges in the tourism industry during the pandemic, where key resource shortages and needing to operate in an ad hoc manner for survival do not create ideal conditions for sustainable behaviour. For example, many cited financial restrictions as something that merely slowed them down in their efforts, but there were conflicting accounts of this in the findings, as some had also significantly reduced sustainable activities due to finances, reducing their means to be sustainable. Additionally, limited access to forests and environment resulted in a lack of opportunities to act for some operators. In general, unsystematic knowledge of the impact of their business on sustainability (e.g., such as supply chains, employment, limited wastage control, not knowing what happens to their recycling once it leaves their properties, as well as vastly lacking measurement of success of their initiatives) revealed an overestimation of sustainability achievement especially when these were not systematically evaluated (Kornilaki et al., 2019).

Something that did appear to have a positive impact on sustainability behaviours and activities was organisational knowledge of control factors (Ajzen, 2011). All interviewees mentioned the need to comply with standards set by the government in terms of the health and safety of employees during the pandemic. Additionally, specific sustainability behaviours that were not mandated by the government for larger businesses were perceived to be controlled by external industry bodies with the power to award certifications, which acted as an instrumental motivator for medium-sized organisations in particular. This finding suggests a tool for measuring organisational sustainability impact, as set by industry bodies, can benefit small businesses resulting higher sense of volitional control (Ajzen, 2011; Fielding et al., 2008). This would enable decision-makers to firstly better understand the effectiveness of what they are currently doing, resulting in effective goal setting to achieve concrete benefits, such as accreditation, improved financial performance, and become much more systematic and strategic contributors to sustainability issues within the sector.

Despite the challenges faced during COVID-19, the actions of the SMEs in this study, limited as they may be, could be interpreted as perseverance of actors driven by sustainability intentions that arise from personal attitude towards behaviour, and subjective norms influenced by personal and social connections, but more so for personal influences in line with Fischer et al.'s (2020) findings among entrepreneurs' motivation for sustainable behaviour. Small businesses tended to have strong

behavioural and control beliefs which result in positive attitudes towards sustainability management, but this can be further enhanced by developing a stronger sense of volitional control to enact the behaviour by measuring their successes under the guidance of stakeholders such as industry bodies.

5.1.4 COVID-19 Challenges and Resilience

COVID-19 has significantly changed the 'rules of the game' within the tourism sector, offering unprecedented business challenges that were identified in the findings. These ranged from frequently changing health advice from the government, restrictions on movement and access to customers, new and developing health and safety requirements, and severe threats to human and financial resources for operation, amongst many other unforeseen threats. Due to the pandemic, the notion of SME resilience during times of crises has become a point of interest among scholars and researchers (Orchiston et al., 2016; Neise et al., 2021), and this angle offers an opportunity to consider the challenges faced during COVID-19 in terms of sustainability management and explore lessons learned.

To secure a strong economic basis from which to operate sustainable enterprises, it is essential to look at business resilience. Manfield and Newey (2018) describe resilience as a process which businesses need to develop and learn in relation to specific threats. Resilience capabilities are firm-specific and enable organisations to respond to different threats with unique responses, which may vary in terms of severity, frequency, novelty, and complexity. For SMEs, these are different than those of MNEs who have much stronger capabilities and resources to deal with novel situations such as the COVID-19 pandemic (Manfield & Newey, 2018; Schepers, 2021), though, as Alonso et al. (2021) argued, SMEs can be more flexible to adapt quickly due to their smaller size.

Schepers et al. (2021) identified the context-dependent nature of entrepreneur resilience, and how these are dealt with via a capacity portfolio comprising a set of behaviours, skills, and processes. Importantly, two aspects are identified – operating capabilities and dynamic capabilities. Operating capabilities refer to stable elements of business such as operations where a degree of routinisation is required in executing their core activities, which are placed at risk with external shocks such as supply chain disruptions and lockdowns caused by the pandemic. However, existing operating capabilities in a crisis can be a source of inertia and irrelevance, which can lead to failure when not carefully reviewed and adapted to meet the particular conditions of a crisis (Alonso et al., 2021; Schepers et al., 2021). Dynamic capabilities can offer a counter to operational disruptions, enabling businesses to reconfigure, adapt, and evolve in response to a crisis.

SME tourism businesses in NZ revealed dynamic capabilities well when the country closed its borders. With domestic tourism suddenly becoming more important than international tourism, many tourism SMEs successfully adapted their focus to capture and serve domestic customers. This was demonstrated in the findings and in the application of the stakeholder theory above, for example, where findings highlighted the need to quickly accommodate local tourists (i.e., newly important stakeholders) for their economic survival. This shift resulted in some of the highest levels of business even compared to pre-pandemic times for several regional tourism operators interviewed. They were able to succeed by carefully refocusing their priorities and demonstrating such dynamic capabilities which took into consideration making their offerings more COVID-proof such as introducing new products and services, reviewing their pricing, and finding ways to retain key staff, and salvaging lost momentum (Kaushal & Srivastava, 2021).

Resources, such as the resurgence payments (See notes), were also able to create some stability for organisations while tourists (including domestic tourists) were not available under level 4 lockdown. Businesses shifted from short-term survival orientation caused by the initial COVID-19 emergence in 2020 in NZ to longer-term growth and opportunity identification including building new customer

relationships and making changes to business models to accommodate a new business environment, and most businesses acknowledged the importance of serving domestic tourists as well as international tourists in the future. Schepers et al., (2021) found that growth-oriented entrepreneurs during the pandemic maintained a strong sense of optimism, which is similar to what was discovered in the findings.

With this sense of strong optimism, which Scheper et al., (2021) described as an attitude of 'bouncing forward' to not only recover but even develop stronger growth ambitions, some NZ tourism SMEs have been able to leverage the dynamic capabilities to survive. Sustainability-oriented businesses are therefore able to focus on creatively overcoming or working around key challenges that were identified during the pandemic such as changing health advice, limited systems of information and knowledge sharing, networking, and limited infrastructures for sustainability in isolated areas, and a solution to the PPE wastage issues. In working to address these challenges, businesses who hold sustainability as a strong core value can have strategic competitive advantage over businesses that do not hold these values (Barbosa et al., 2020; Gonzalez-Benito & Gonzalez-Benito, 2006).

5.2 Summary of Discussions

The discussions above have revealed that tourism SMEs interviewed tended to exhibit already well-known tendencies from literature. This included having limited capacity to enact sustainable behaviours (Barbosa et al., 2020), having a narrow view of sustainability (Fischer et al., 2020), limited linkages and consideration of stakeholders, and some having instrumental motives for sustainability adoption while others took a stronger moral position on the issues (Schaltegger et al., 2019; Fielding et al., 2008).

In their journey to survive the pandemic, interviewees noted their organisations were primarily focused on financial survival aided by government support for small businesses. They highlighted dynamic organisational changes (Schepers et al., 2021) to their businesses in response to the new business environment. These dynamic changes resulted in some organisations reducing overt sustainability actions while responding to the impacts of the pandemic, while those SMEs who were more committed to sustainability values continued their initiatives through the shocks of COVID-19. The stakeholder theory lens here provided an unexpected separation between small and medium enterprises in their attitudes and values regarding sustainability, where *business cases 'for' vs 'of' sustainability* stances became clearer.

Interviewees typically suggested their organisation began its sustainability journey due to influence from close relations (injunctive norms) (Ajzen, 2011). A deeper exploration of the more personal motivations for sustainability revealed that personal beliefs, attitudes, and desire to be seen as sustainable enterprises for legitimacy within their communities and in the industry resulted in the desired behaviour (Ajzen, 2011; Fielding et al., 2008). It was also interesting to note that self-perception was generally one of optimism and confidence in an organisation's ability to carry out sustainable behaviour, though its implementation and measurement were not systematically done. Interviewees tended to be over-confident and overestimated their impact due to a strong sense of self-efficacy (Bandura, 1991).

The overall business optimism and the attitude of 'bouncing forward' and seeking to embrace sustainability in the future as a competitive benefit provides fertile grounds for enhancing their impacts on the environment and society, though some challenges were identified. These challenges were related to uncertainties that made planning and future orientation difficult, as the pandemic is still developing. This resulted in dampening of sustainability activities and initiatives, and it was revealed that increased collaboration, knowledge sharing, and enhanced collaboration among community businesses is important to keep on going. Some referred to national-level challenges of

sustainability adoption (e.g., infrastructure limitations), perceived sense of limited political will, and other uncertainties (e.g., mandatory vaccination) causing challenges to continue to operate a sustainable business.

5.3 Implications for SME Sustainability Management in the Future

5.3.1 Stakeholder Identification and Inclusion

One of the key practical implications for the tourism SMEs to enhance their sustainable contribution is to carefully consider who their key stakeholders are, outside of their relatively insular perspectives, and look beyond their immediate and obvious stakeholders such as customers and suppliers for enhanced problem solving during complex situations (Canhoto & Wei, 2021). Acknowledging that tourism SMEs belong within a wider network of businesses and external stakeholders in the sector can provide significant opportunities to co-create value (Freeman, 1984). For example, recognising advisory/industry organisations and the government as key external stakeholders who could contribute input into future sustainable adoption for SMEs, could be pursued while businesses adjust to a new environment to reduce the risks of abandoning or foregoing sustainability. Deeper integration and embedding of sustainability values into the business models (beyond personal will to be sustainable) with greater acknowledgement of stakeholders will enhance and create new synergies and mutual benefits as a result, as well as becoming more adaptable and resilient businesses (Schaltegger et al., 2019; Schepers et al., 2021).

5.3.2 Systematic Measurement of Sustainability Output

Another key challenge for SMEs was the lack of formal measurements of their sustainability achievements and contributions. While some relied on external bodies such as Qualmark to acknowledge their sustainability efforts and used their awards and accreditation as a direct reflection of their success and ability to carry out the desired behaviour, many of the smaller businesses did not. Smaller operators tended to take the more laissez-faire approaches with the perception that what they are doing is working and enough, without systematic knowledge of what they are achieving, what they are doing well, and what needs improvements. This limits their capacity for meaningful self-reflection on their activities (Johnson & Schaltegger, 2019).

Introducing easy-to-use tools can help organisations maintain records and allow businesses to take a data-driven approach to sustainability management (Johnson & Schaltegger, 2019). This can also create opportunities for SMEs to consider their sustainability focus and see how they can expand their efforts to overcome the narrow focus on one element of sustainability, reduce complexity and uncertainties, link sustainability to business model and strategy more closely, and see the economic connection to environmental and social sustainability together. However, Johnson and Schaltegger (2019) caution some challenges to achieving this for SMEs. The lack of awareness and knowledge of deeper sustainability issues, as well as lack of human and technical resources, create barriers to implementing measurement tools in SMEs. However, taking a network approach as mentioned next can help to an extent to overcome these liabilities.

5.3.3 Community and Knowledge-Sharing

Expanding organisational knowledge of a wider range of stakeholders could help enhance sustainability integration within business models as previously discussed. Many of the smaller operators were either unaware of the support and advice available from external organisations such as Sustainable Tourism NZ and similar advisory bodies, and the perception was that the advice was not useful or tailored enough to their individual businesses. What became apparent was that many small businesses are working in silos. While they achieve good outcomes and contribute positively, to overcome the sense that sustainability expertise was difficult to come by or expensive to obtain, connecting with the business community within their local areas could facilitate and enhance

knowledge sharing among like-minded businesses to enhance outcomes (Canhoto & Wei, 2021; Ou et al., 2021).

Localised groups that are interested in sustainability will, in doing so, be able to see the situated social practice of sustainability within their immediate locations and understand their need to participate and approach relevant environmental and social issues that are specific to their communities. These 'Community of Practice' sessions held regularly could also serve as networking opportunities which may also contribute to SME resilience, self-identity, and social identities through connections and knowledge enhancement in the future (Canhoto & Wei, 2021). They might also help to identify sustainability champions or leaders in the area, who advise smaller businesses how to address their specific sustainability challenges.

5.3.4 Future of Sustainability Beyond the Pandemic

There appeared a need for SMEs to reframe both their business and sustainability management positioning and orientation looking into the future. As the future business landscape becomes clearer, it is essential for businesses to identify key challenges (Schepers et al., 2021) posed by government policies, including mandatory vaccination requirements for employees and customers, resumption of international tourism, health and safety compliance requirements, social distancing, and any other COVID-specific rules that are current or may arise unexpectedly. There are no clear answers nor reliable projections of what the new rules of the game may be in the present moment, and some businesses may view investment in sustainability during these uncertain times as a cost and possibly an unnecessary expenditure and a disadvantage. However, the environment and society remain their basis for creating value and generating current and future income which underpin their distinct competitive advantages as sustainable enterprises in the long term (Barbosa et al., 2020). Remaining resilient and creating win-win situations through sustainability in response to changing policies should remain their primary goal even in times of uncertainty and continue to hold their optimistic vision of enhancing sustainability behaviours to not only survive, but put their learning to achieve goals of greater business success and enhanced contributions.

Chapter 6 Conclusions

The findings and analysis revealed that NZ tourism SMEs are generally motivated to be sustainable in their businesses, and some possibilities and challenges to overcome have been discussed. As SMEs look to the future, considering linkages to both immediate and latent stakeholders will play a key role in strengthening their approaches to both business management and sustainability management, which include networking and communicating with each other, and finding ways to measure sustainability output in order to better understand the effectiveness of what they are doing, as well as to satisfy and KPI requirements should for example funding requirements exist. Based on these key findings and discussions, this chapter will summarise key points discussed and show how the research questions have been answered. This is followed by a discussion of limitations and future research directions.

6.1 Key Findings and the Research Question

The research aimed to explore the impact of COVID-19 on how NZ SMEs in the tourism industry experienced and managed sustainable outcomes in their businesses. The responses generated interesting discoveries which were framed by optimism, and their desire and attitude to be sustainable as a business even during very challenging times was clearly evident and inspiring. Overall, the findings identify both expected and some novel insights into how COVID-19 impacted perceptions and attitudes towards sustainability management.

The overarching research question was:

How has COVID-19 Impacted NZ SMEs in the tourism industry in terms of achieving sustainable business outcomes?

The findings above indicate that, overall, SMEs held positive views towards achieving sustainable business outcomes during the pandemic. While there were financial restrictions due to significantly reduced revenue, there were factors such as hardship support from the government (see Notes) which helped to offset the cost concerns of operating their businesses and sustainability management. Much of the environmental restoration work at destination tourism providers continued during the pandemic, with many participants citing that the pandemic provided time to reflect on their businesses carry on their work, but at the same time, review what and how they were contributing to the environment in light of the significantly changing business landscape. Ensuring business continuity to enable sustainability work was important, and many were not much fazed by the impact of the pandemic, at least in spirit and demonstrated resilience during this time. While some activities were reduced or temporarily paused to focus their financial resources on survival, they remained overall optimistic that these will return to full speed once business picks up again. A clear distinction in behaviour of smaller and larger businesses came to the fore, where smaller operators tended to assume an insular attitude towards sustainability, while the larger businesses were more cognisant of their position within a broader network of stakeholders.

The sub-questions were:

1. How is the notion of sustainability perceived/understood by small tourism operators relating to impacts on social, economic, and environmental issues?
2. How has COVID-19 impacted management of sustainable outcomes in their business operations?
3. What are some key challenges and barriers for sustainability management caused by the COVID-19 pandemic?

The first sub-question revealed important characteristics of NZ tourism SME attitudes towards sustainability, which provided a strong foundation from which to evaluate the subsequent questions. Here, it was revealed that SMEs held a generally narrow view of sustainability, primarily focusing on the environment while some attention was paid to social concerns. These concerns were centred around minimising energy use and wastage, environmental restoration, predator trapping programmes, recycling, avoiding single use plastic and similar pro-environmental activities. SMEs were motivated on the one hand by the moral/ethical need to be sustainable as a business, but on the other hand, there were clear benefits that were recognised, such as financial and reputational benefits. For medium-sized enterprises, having a strong economic basis was necessary and enabled sustainable behaviour. All SMEs were driven by personal values, with minimal sense of financial trade-offs of being sustainable, and reported no external pressure to be sustainable.

The second sub-question focused on how sustainability was managed during COVID-19. This revealed unexpected findings, where SMEs generally did not feel much impact of the pandemic on sustainability endeavours, though financial resources lacking from the loss of international tourism did slow things down for a number of them. Those who tended to recognise the interdependency between destination health and business success, and those with a strong personal ethical stance on sustainability tended to carry on, with little disruption from the pandemic. These tended to be adventure tourism enterprises for the most part, which were medium-sized. Interestingly, number of participants mentioned the added time benefit of the pandemic where they were able to focus on initiatives, they could not give enough time to before. Domestic tourism provided much needed financial relief along with government support packages, which provided the stability for SMEs to carefully review their business position and think about the future of the business, audiences, and sustainability management with a sense of optimism.

The third sub-question focused on key challenges posed by the pandemic on sustainability management. Here, the insights varied from business to business, though there were some shared concerns among them. Accommodation sector cited instability caused by changing directions from the government in terms of health and safety requirements and compliance, which made planning difficult. Some also identified the lack of accessible expertise and having no linkages to other businesses and external industry organisations to learn from and share knowledge with. This appeared a critical problem which the stakeholder theory analysis discovered. Adventure operators highlighted the importance of government support to enable their environmental work, even during the lockdowns, and helped to create some sense of stability, resulting in the sector not being affected much by the pandemic. Travel agencies and retail were both somewhat removed from the natural environment, and showed weaker commitments to sustainability during the pandemic, and tend to show reduced contributions in the face of financial challenges. However, they revealed some common concerns about the uncertainty of the future, for example, vaccination requirements for customers to access their services and how this might impact their business and sustainable contributions. Practical considerations to help address these concerns are presented below.

6.2 Summary of Practical Contributions

While the current situation of economic downturn may be challenging for many, the opportunity to stop and review business practices to enhance sustainability is also unprecedented as much as the pandemic itself, and the implications revealed that overall optimism among those interviewed can be leveraged to enhance stakeholder awareness and engagement; enable specific measurement of their sustainability output and activities; create vibrant communities of practice within local areas for knowledge sharing and networking; encourage sustainability as a core part of their business strategy that will help SMEs pull ahead beyond the pandemic. While for the smaller businesses, this may be challenging to achieve as it represents a significant change in strategy, smaller organisations are placed optimally to achieve this as they are able to be more flexible and adapt quicker than medium

and large businesses. In doing so, the researcher's optimism here is that in a country like NZ where approximately 535,000 small businesses are vulnerable to global drivers of change as mentioned in Chapter 1, long term resilience and competitiveness can be achieved through sustainability becoming more intimately and strategically connected to the business models through enhancing individual and local sustainability motivators as noted above.

6.3 Summary of Research Contributions

Underpinned by stakeholder theory and theory of planned behaviour perspectives, the findings of this study enabled discovery of both macro-level themes and micro-level tendencies, which allowed the project to understand the topic at the individual level which was the core aim of the study. While the viewpoints and attitudes of small businesses in sustainability research often remain overlooked and under-represented despite their overall significant contribution to sustainable tourism development, clear perspectives were able to be identified. As these small businesses are embedded in the communities and environments within which they operate, it was useful to identify individual motivators and beliefs and attitudes, which provided some targeted discussion for future implications. It is believed that the research responds to the comment from the Parliamentary Commissioner for the Environment's report in some small way, that "despite a longstanding emphasis on sustainability, the existing policy mix is unlikely to prevent a worsening of tourism's environmental burden, and that a *different approach* will be needed to head off that future" (PCE, 2019, Para 4). These different approaches are premised on looking at challenges from the perspectives of SMEs involved in the study, which revealed valuable and interesting findings, and some novel approaches to tackling the sustainability problem among the group of businesses that represent majority of the industry.

6.4 Future Research Directions

Throughout the research, while there were shared characteristics and factors among all SMEs interviewed, sub-sector specific details and concerns were identified. In NZ, there appears no visible research on sub-sector level of tourism in relation to sustainability, and this presents an important opportunity to develop stronger understandings of how these businesses understand and enact sustainability in/through their businesses, each with specific needs. While this research aimed to gather perspectives of various sub-sectors of tourism, dedicated research to explore sustainability motivators and challenges faced in greater detail would yield much stronger understanding at the sub-sector level.

6.5 Limitations

In this thesis, there were two key limitations to consider which were influenced by the current pandemic. Firstly, there were a limited number of participants who were willing to be interviewed, and this created some geographical bias in the data collection stage, but the analytical generalisability of the findings is not considered to be not adversely impacted due to small tourism businesses sharing very similar characteristics in both NZ and internationally. While it was desired that more participants from the biggest domestic and international tourism destination (Auckland) would take part, the uncertainties posed by the government's level 3 Alert Level restrictions in Auckland created unease among potential Auckland businesses and understandable lack of desire to participate. However, some highly tourism-dependent destinations were able to be covered in-depth, which arguably provides a clearer picture of the impact of sustainability actions during COVID-19 as the region's survival is centred around tourism as the most vital industry.

Secondly, while it would have been desirable to interview these participants in person to understand the context of each business better, Zoom interviews needed to be conducted due to geographic distance, limited time to conduct the research, and also travel restrictions which limited physical access to participants. However, as identified in the methodology section of the report, Zoom

interviews provided benefits of accurate transcriptions and still enabled visual connection to the participants, most of whom were used to the ‘new normal’ of digital conferencing for personal and business purposes and meaningful data was able to be conveniently recorded and thematised.

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Appendix 1: Notes on New Zealand Government COVID-19 Response

Note 1: NZ COVID-19 Alert Level System (covid19.govt.nz)

Alert Level 1:

At Alert Level 1, you can go to work, and all businesses and services can open but must follow public health rules. These include displaying the NZ COVID Tracer QR code.

Early learning services, schools, kura and tertiary education facilities are open to everyone.

Even if you have been vaccinated, you still need to follow the rules to keep everyone safe.

Alert Level 2:

Travel between Alert Level areas is strictly limited.

Anyone wanting to travel across Alert Level boundaries needs to check whether they are permitted to do so.

You can take a domestic flight for recreation and tourism. Follow guidance to stay safe. Track your journey.

Alert Level 3:

Travel into, out of or through an Alert Level 3 area is restricted. These Alert Level boundaries are an important way to manage the risk of the virus spreading, so we can keep our loved ones and communities safe.

Anyone wanting to travel across an Alert Level boundary needs to check whether they are eligible to travel.

At Alert Level 3 you can only travel locally, and for allowed reasons. For example, going to work or school if you must, or for shopping or to get exercise.

Alert Level 4:

At Alert Level 4, travel is strictly limited.

Air travel will be used only to transport:

- people travelling home in the first 48 hours after the move to Alert Level 4
- people undertaking Alert Level 4 services
- freight, or
- for other permitted reasons.

Other permitted reasons include:

- to do necessary work as defined in the Public Health Response Order
- to pick someone up from an airport
- to pick someone up from managed isolation or quarantine (MIQ) — to pick someone up, you must have a formal letter from MIQ
- to leave New Zealand
- to provide urgent care for a child or a person in a critical or terminally ill condition
- to attend a Court, tribunal, New Zealand Parole Board hearing or another judicial institution.

Note 2: Government financial support during COVID-19 (covid19.govt.nz)

Resurgence support payment:

- Businesses can receive $3000 per business plus $800 per full-time employee (FTE), up to 50 FTE.
- The maximum fortnightly payment is $43,000.
- If you are self-employed, or a sole trader you can receive a payment of $3,800.
- The eligibility criteria remains the same.

The Resurgence Support Payment will continue to be available to businesses anywhere in New Zealand until all areas of New Zealand return to Alert Level 1 or move to Orange or Green under the COVID-19 Protection Framework.

COVID-19 Wage Subsidy Scheme

You can apply for the COVID-19 Wage Subsidy Scheme to help keep paying your staff and protect jobs.

- Businesses must meet the eligibility criteria to apply.
- Businesses and self-employed people must expect a 40% drop in revenue to be eligible to receive the wage subsidy.

The wage subsidy is paid in a 2-week lump sum. You can get:

$600 per week for each full-time employee

$359 per week for each part-time employee

Appendix 2: Low Risk Ethics Approval

Ethics Notification Number: 4000023698
Title: Exploring sustainability management intentions, attitudes, and practices of NZ tourism SME's 'pre' and 'post' COVID-19

Thank you for your notification which you have assessed as Low Risk.

Your project has been recorded in our system which is reported in the Annual Report of the Massey University Human Ethics Committee.

The low risk notification for this project is valid for a maximum of three years.

Please note that travel undertaken by students must be approved by the supervisor and the relevant Pro Vice-Chancellor and be in accordance with the Policy and Procedures for Course-Related Student Travel Overseas. In addition, the supervisor must advise the University's Insurance Officer.

A reminder to include the following statement on all public documents:

"This project has been evaluated by peer review and judged to be low risk. Consequently it has not been reviewed by one of the University's Human Ethics Committees. The researcher(s) named in this document are responsible for the ethical conduct of this research.
If you have any concerns about the conduct of this research that you want to raise with someone other than the researcher(s), please contact Professor Craig Johnson, Director (Research Ethics), email humanethics@massey.ac.nz. "

Please note that if a sponsoring organisation, funding authority or a journal in which you wish to publish require evidence of committee approval (with an approval number), you will have to complete the application form again answering yes to the publication question to provide more information to go before one of the University's Human Ethics Committees. You should also note that such an approval can only be provided prior to the commencement of the research.

You are reminded that staff researchers and supervisors are fully responsible for ensuring that the information in the low risk notification has met the requirements and guidelines for submission of a low risk notification.

If you wish to print an official copy of this letter, please login to the RIMS system, and under the Reporting section, View Reports you will find a link to run the LR Report.

Yours sincerely

Professor Craig Johnson
Chair, Human Ethics Chairs' Committee and Director (Research Ethics)

Appendix 3: Participant Information Sheet

MASSEY UNIVERSITY
ALBANY

Exploring changes in sustainability management attitudes and practices, and challenges faced by NZ tourism SMEs during COVID-19

INFORMATION SHEET

Introduction

My name is Tae Hee Lee, a Post-Graduate student at Massey University enrolled in a Master of Business Studies (MBS) degree. As part of this, I am undertaking a research report to understand how NZ (NZ) Small to Medium Enterprises (SMEs) in the tourism sector have been impacted by COVID-19 in terms of managing sustainability issues and performance outcomes (i.e., environmental, social, and economic impacts), as well as key challenges faced by businesses.

Project Description and Invitation

The primary objective of this research is to examine the impact of COVID-19 pandemic on sustainability management within NZ tourism SMEs.

To achieve research objective, the following central research question has been formulated:

"How has COVID-19 Impacted NZ SMEs in the tourism industry in terms of achieving sustainable business outcomes?"

To help answer the main research question, the following sub-questions were formulated:

- How is the notion of sustainability perceived/understood by small tourism operators relating to impacts on social, economic and environmental issues?
- How has COVID-19 impacted management of sustainable outcomes in their business operations?
- What are some key challenges and barriers for sustainability management caused by the COVID-19 pandemic?

Participant Identification and Recruitment

This study relates specifically to the NZ tourism industry; therefore, I am looking to recruit owner-operators or managers with decision-making responsibilities in these companies. Participants will therefore require some knowledge of the company's sustainability values, strategies and initiatives.

Project Procedures
Participation in this study will involve a one-on-one semi-structured interview lasting no more than 45 minutes. This will be conducted via Zoom or other conferencing software, taking into consideration the relevant Alert Level restrictions announced by the Government. There may also be further information required from participants or follow up on aspects of the interview for clarity on points covered in the interview.

Data Management
Interviews will be recorded and transcribed for analysis by the researcher. All raw data captured will remain confidential; however, quotes may be used anonymously as part of the final report. The final report will be available for participants after it has been submitted to the University. Findings may also be published within an academic journal in the future, maintaining anonymity of all participants.

Participant's Rights
You are under no obligation to accept this invitation. If you decide to participate, you have the right to:

- decline to answer any particular question;
- ask for the recorder to be turned off at any time during the interview;
- withdraw from the study (including during the interview);
- ask any questions about the study at any time during participation;
- provide information on the understanding that your name will not be used unless you give permission to the researcher;
- be given access to a summary of the project findings when it is concluded.

Project Contacts
You are invited to contact the researcher and/or supervisors at any time if you have any questions regarding this study;

- Researcher: Tae Hee Lee (tae.lee@auckland.ac.nz)
- Supervisors: Dr Jennifer Scott (j.scott2@massey.ac.nz) & Dr Aymen Sajjad (a.sajjad@massey.ac.nz)

Ethical Conduct
This project has been evaluated by peer review and judged to be low risk. Consequently, it has not been reviewed by one of the University's Human Ethics Committees. The researcher(s) named above are responsible for the ethical conduct of this research.

If you have any concerns about the conduct of this research that you wish to raise with someone other than the researcher(s), please contact Dr Brian Finch, Director, Research Ethics, telephone 06 356 9099 x 86015, email humanethics@massey.ac.nz.

Participant Consent Form
Participants must complete a consent form and are encouraged to submit this form via Email (tae.lee@auckland.ac.nz) in order to comply with any government Alert Level restrictions.

Appendix 4: Consent Form

MASSEY UNIVERSITY
ALBANY

Exploring changes in sustainability management attitudes and practices, and challenges faced by NZ tourism SMEs during COVID-19

PARTICIPANT CONSENT FORM

I have read the Information Sheet and have had the details of the study explained to me. My questions have been answered to my satisfaction, and I understand that I may ask further questions at any time.

I agree to the interview being recorded, with the understanding my responses remain confidential to the researcher and any summarised information will remain anonymous in any publications.

I agree to participate in this study under the conditions set out in the Information Sheet.

(Online signature is acceptable – please type name in the signature field)

Signature: _____ Date: _____

Full Name – printed _____

Appendix 5: Interview Questions

Introduction [2 mins]:

- Thank the interviewee(s) for taking part in the research.
- Advise confidentiality, ethical consideration, and duration
- Overview of topic and research objective

Background information – Establish SME details [5 mins]:

- What type of business do you run in the tourism sector?
- Can you give me an overview of your business?
- How many employees are involved in the business?
- What is your role and what are your responsibilities in the business?

Theme 1: SME understanding of sustainability & sustainability values – [10mins]

- In a broad sense, how do you define sustainability?
- Which aspects of sustainability does your business focus on the most? Why?
    - If necessary, prompt – environmental, social, economic aspects
    - Extend if necessary: What are key sustainability values of your business?
- Who are some key stakeholders that benefit from your sustainability adoption?
    - If needed, elicit stakeholders (e.g., community, environment, employees, customers)
- What motivated you to adopt sustainable business practices?
    - Can you provide some examples of sustainability initiatives?

Theme 2: Managing sustainability outcomes during COVID-19 [10-15 mins]

- How has the Covid-19 pandemic impacted your business in general?
    - Follow up if needed: To what extent domestic tourism helped in terms of business survival during the Covid-19 pandemic?
- How has Covid-19 impacted your business in terms of sustainability management?
- Have you done anything differently in managing sustainability since COVID-19 struck?
- How did you measure success of sustainability management practices in your business during this time?
- Do you believe that sustainability values/initiatives added value (e.g. financial/reputational) to your business and customers? In what ways?
    - Follow up: Has there been support (e.g. govt/community/local bodies) for you to be able to do this meaningfully during COVID-19?
- Did you feel under any pressure from the broader community (including other businesses) to demonstrate sustainability during COVID-19, why or why not?
    - Do you collaborate with other businesses to enhance sustainability outcomes?
        - Follow up if needed – did you find similar/differing sustainability interests?

Theme 3: Key challenges to sustainability adoption during COVID-19 [10-15min]

- What would you say were (or are) some major challenges to sustainability management at various stages of the COVID-19 pandemic?
    - For example, at different Alert Levels in NZ or with different regulations for domestic travel
    - Did you have to abandon (or found opportunities to enhance) any sustainability initiatives?

    - How does that impact your decision-making in terms of sustainability practices?
    - Do you plan to continue/enhance sustainability measures when the tourism economy recovers?
        - Were there any notable trade-offs for your business?

General questions (if time allows)

- What do you think about the effectiveness of regional/national-level sustainability measures? [interviewer provides relevant industry specific examples]
- Did the recent Australia/Cook Islands bubble have any impacts on your business?
- How do you feel about the new lockdown measures in light of the community cases of the Delta variant of COVID-19?
- Is there anything that brings business optimism in the current situation?

Conclusion

- Reiterate purpose of study
- Reiterate disclosure of information
- Is there anything else you would like to mention that we haven't covered here, or any question you would like to go back to?
- Ensure contact details are available