Holism and social responsibility for tourism enterprise governance

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Abstract
Purpose – This paper strives for stressing the need for tourism enterprises’ (TEs’) policy/governance innovation towards more social responsibility for stimulating their competitiveness. The purpose is to develop suggested content-related guidelines for developing social responsible TE policy and to show the practical implementation guidance for implementation of the theoretical research. According to the authors’ knowledge, this has not yet been researched in the field of tourism industry (TIN).

Design/methodology/approach – The MER model of integral management has been upgraded by Mulej’s Dialectical Systems Theory. The authors considered all relevant and only the essential aspects needed for a requisite holistic approach towards developing the guidelines for innovating the TEs’ policy/governance.

Findings – Innovation of TEs’ policy/governance is possible only with the requisite holistic and dialectical approach. TEs that will be able to track the suggested guidelines of tourism policy/governance innovation towards holism, systemic thinking, social responsibility, and sustainable tourism are more likely to succeed. Therefore, the stimulating of competitiveness and innovation of the TIN can be achieved through enterprises’ policy/governance innovation that the authors suggested.

Practical implications – The TEs can establish socially (and otherwise) responsible enterprise policy/governance in accordance with the recommendations developed here.

Originality/value – The given suggestions are not known in available literature. The paper exposes the need for holism and consistency of TEs’ development potential and interdependently examines the overlaying areas of TEs’ policy/governance, social responsibility, and holism/wholeness. The Dialectical Systems Theory systemic approach exposes the need to innovate enterprise policy/governance, if humankind is to survive.

Keywords Innovation, Europe, Social responsibility, Dialectical Systems Theory, Enterprise policy/governance, Tourism industry

Paper type Research paper

1. Introduction
Experiences show that competition nowadays is harsher than ever. Therefore, enterprises[1] must develop new resources that result from products/services, processes, and social innovations (Strukelj et al., 2012; Ženko and Mulej, 2011). Modern enterprises in (re-)crisis environment of rapid, dynamic change and globalization, must therefore innovate their governance and management by using dialectical systems of viewpoints to innovate intangible and tangible factors (Chapter 3) influencing
To enable these innovations, enterprises must innovate their enterprise policy/governance first, towards more social responsibility. Society’s economic objectives prevail over the social ones, one-sidedly (Walsh et al., 2003). This must be changed (EU, 2011; Gladwin et al., 1995; ISO, 2010), also in tourism enterprises (TEs) (Schwartz, 2005; Vargas-Sanchez, 2010). Tourism tackles humans’ leisure time, well-being and business as well[2]. To achieve this, TEs’ policy/governance must consider all stakeholder involvement (Clarkson, 1995; Frey and George, 2010) and develop sustainable TEs’ policy/governance (Byrd, 2007; Schwartz, 2005; Waligo et al., 2013). This research offers solutions for sustainable development and evolution of TEs towards more social responsibility, from the perspective of their need for innovated governance (and consequently management) for their better competitiveness.

Implementation of social responsibility is extremely important for achieving the enterprise’s competitive advantages (Mitrokostas and Apostolakis, 2013). Social responsibility brings benefits and trust, stimulates the enterprise’s growth and development (EU, 2011, p. 3), and also its profitability (Aupperle et al., 1985). This fact requires information about social responsibility for TEs’ governance, since TEs due to the nature of their work crucially impact people, society and nature. From macro point of view, through a contextualisation with the reality of politico-economic governance, tourism per se fits very well into neoliberal interpretations of poverty alleviation, while it tends to aggravate poverty-enhancing inequalities (Harrison, 2008; Schilcher, 2007). Some other positive and negative impacts of tourism industry (TIN) on different socio-economic and natural environment are highlighted also by Lebe and Vrečko (2014). At the destination level, Northcote and Macbeth (2006) developed the concept of tourism yield in a multi-dimensional manner, in particular applied to various quality of life aspects stimulated by sustainable development. Consequently, similar challenges are also present at micro level. Theories of “sustained value creation” in the management literature set out that “sustainability” is insufficient as an objective: managers in TIN should add value for environments, communities, entrepreneurs and tourists within the ethical objectives (Ryan, 2002). In addition, hotel companies mainly relate social responsibility to some form of charitable donations, while only 40 percent of them mention social responsibility in their vision or mission statements (Holcomb et al., 2007), which indicates potential lack of understanding of this concept. On the other hand, survey of Garay and Font (2012) showed that the main reason for acting responsibly is altruistic, although competitiveness reasons are also important for small and medium-sized accommodation enterprises. We can conclude that there is a high degree of consensus on majority of socio-economic and natural problems in TIN, but things in practice are changing gradually and still very slow, i.e. overloaded unskilled workers are still an ordinary fact, wages are still low (below average), seasonal overloads of tourist centres and many problems with discontented local residents are reality, quality and environmental standards (labels) are not widely accepted.

Therefore, the investigated hypothesis reads: TEs must innovate their enterprise policy/governance towards more social responsibility to achieve successfully development. Necessary content guidelines for developing a responsible TE’s policy can be developed with research combining theoretical background, practice compliance and policies. The importance of research information about the enterprise policy/governance from this research viewpoint can, presumably, be generalized to most EU countries. Our other assumptions posit that TEs are aware of their need for social
responsibility, able to change their interests, and prepared to incorporate social responsibility into their enterprise policy.

The reported analysis uses the MER model of integral management (Belak, 2010; Belak and Duh, 2012), taking into account the needed innovation of enterprise policy/governance. Also the methodology of the Dialectical Systems Theory (Mulej, 1974 and onwards; Mulej, 2007, 2013), applied to enterprises’ strategic decisions and influence is incorporated. The enterprise policy/governance innovation is easier to attain with the Dialectical Systems Theory, stressing interdependence and the law of requisite holism (Mulej and Kajzer, 1998). Therefore, requisite holistic approach to strategic management is applied to investigate innovative, responsible and sustainable policy/governance, management and practices for TEs. The MER model of integral management (Belak and Duh, 2012) (hereafter: the MER-Model) is based on the multi-dimensional integration of the enterprise management and its environment, taking into consideration the enterprise’s basic purposes: surviving and development. The description of the MER-Model can be summarised in the following three major fields (Belak and Duh, 2012, pp. 13-19):

1. integral management: process, instrumental, and institutional dimensions;
2. enterprise and its environment; and
3. key success factors of an enterprise: its culture, philosophy, ethics, credibility, entrepreneurship, synergy, ecology, internal and external compatibility, efficiency, and competitiveness (Belak, 2010).

The Dialectical Systems Theory (hereafter: the DST) enables consideration of all (and only) essential viewpoints in synergy, replacing one-sided mono-disciplinary methods and approaches, to lead to requisite holistic approach and requisite wholeness of outcomes. The DST reaches beyond providing tools for humans and tries to impact human subjective starting points (thinking and feeling).

Enterprise policy/governance, we are dealing with, represents only a small part of the MER-Model. With the use of the DST we subjectively and requisite holistic selected this part as the most important for TEs social responsible development. We also should underline that this paper deals with the process dimension of the MER-Model and guides TEs towards enterprise policy/governance innovation and more social responsibility. Renew of TEs using in Chapter 4 suggested contend-related guidelines for developing socially responsible TE policy is also an innovation. This is an innovation for TEs that uses the proposed guidelines for enterprise policy/governance positive change. Innovation means something new, which brings benefit to its users. For this purpose we therefore combine the MER-Model with the DST, which itself also represents an innovation (Figure 2).

After some theoretical backgrounds and research methodology description and clarification, the guidelines for the development of (socially) responsible TEs’ policy determination are presented, and some concluding remarks and future research directions added.

2. Theoretical backgrounds

A new benefit for the current and coming generations should be provided by more requisite holism through systemic thinking and innovations, supported by social responsibility (Mulej, 2013). The innovation of planning and management criteria must
include more social responsibility and requisite holism (Štrukelj et al., 2012; Lebe and Vrečko, 2014; Vrečko and Lebe, 2013). This research addresses the open issue of enterprises’ policy/governance innovation towards social responsibility, combining social responsibility, requisite holistic approach and interdependence. For this purpose we will use the EU (2011) and ISO 26000 (ISO, 2010) definition of social responsibility, Mulej’s DST, Mulej and Kajzer’s (1998) law of requisite holism and the MER-Model. Starting from the needed interdependence and community spirit, we see enterprise ethics/social responsibility/sustainability in TIN as individual, community, destination management organisational (DMOs), entrepreneurial and governmental tasks. Because of the complexity, interdisciplinarity, multidisciplinarity, transdisciplinarity and globality/multiculturality of the TIN, we should understand interdependence as crucial factor for social responsibility, sustainability and economic success. The multiplication effects traditional characteristics of TIN are directly connected with (optimized) interdependence. Therefore, we criticize the one-sided individualism and neoliberalism that sees enterprise ethics/social responsibility/sustainability as individual concerns only. This is why in our research we use also EU (political) recommendations (Agenda, 2007; EC, 2009, 2013; EC1, 2010; EC2, 2013; EU, 2001, 2011; EU Policy, 2013). They show a possible route away from one-sided and short-term business criteria causing inequality and related troubles.

Social responsibility includes humans’ responsibility for their impacts on people, society and nature (EU, 2011), which is even more important for TIN in general. These topics are well known as the “triple bottom line” (3BL) or also 3P (people, planet, profit) (Hacking and Guthrie, 2008; Lebe and Vrečko, 2014; Wight, 2007). Tour operators for example have been regarded as the weakest service providers in sustainable tourism, but they are urged to be accountable for the “new triple bottom line” equated with corporate social responsibility (CSR). Customer satisfaction, environmental protection and positive contribution to (local) development became their main business direction (Wight, 2007, p. 218). Thus, also social responsibility enables contemporary informal systemic behaviour helping influential persons and their enterprises[3] to practice ethics of interdependence and requisite holism (Mulej, 2013). There are many international social responsibility standards (Dankova et al., 2014), including ISO 26000 (ISO, 2010), as well as Global Code of Ethics for Tourism (UNWTO, 2001), Code of Conduct to Protect Children from Sexual Exploitation in Travel and Tourism (Code of Conduct Secretariat, 2004), Green Globe standards (Green Globe, 2013), Eco Label for tourist accommodation service (EC, 2009), Blue Flag (FEE, 2006) and other also typical for TIN[4]. TEs can use social responsibility standards to apply more responsible enterprise policy/governance and practice, and be more aware of qualitative environmental, economic and social improvements. Social responsibility helps individuals and enterprises to avoid un-holistic actions, resulting problems, and their consequences. Therefore, social responsibility presents the future (Zenko et al., 2013) also in TEs (Schwartz, 2005). Hence we suggest it should be incorporated into the enterprise policy/governance.

In 2001 the European Commission defined CSR as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis” (EU, 2001, p. 6). They presented their new definition in 2011: CSR is “the responsibility of enterprises for their impacts on society” (EU, 2011, p. 6).
ISO 26000 is an advisory international standard. Core subjects of social responsibility, included into ISO 26000, are:

- enterprise policy/governance;
- human rights;
- labour practice;
- environment;
- fair operating practice;
- customer issues; and
- community involvement and development.

In ISO 26000 enterprise governance is the central core subject – essence of social responsibility: its innovation can lead enterprises towards responsible enterprise policy/governance, management, and fair, responsible operation (ISO, 2010, p. 4). Experiences and research make us believe that enterprises can follow the ISO 26000 standard, and become more social responsible if the enterprises (stakeholders) define an appropriate enterprise policy/governance and, if necessary, are prepared and able to innovate it. This matches the fact that ISO 26000 introduces explicitly:

- interdependence; and
- holistic approach.

Obviously, ISO 26000 requires application of Mulej’s DST’s approach.

As this research is dedicated to the TEs, one must discover why TEs should practice social responsibility. The EU calls on the leading European business people to commit them to responsible business behaviour (EU 2011, p. 15). Tourism with 1.8 million enterprises in the EU, without related industries, generates more than 5 percent of the EU’s GDP (directly; indirectly even 10 percent of EU GDP (EU Policy, 2013)) and provides about 9.7 million (or 5.2 percent) jobs (EC, 2013). Therefore, tourism has great influence on social responsibility. The greatest threat for the humankind and the world as a whole is the humankind itself. We, humans, must change our attitudes towards nature, society, economy, and enterprises; behaviour with incorporated social responsibility should prevail (Ženko and Mulej, 2011) to achieve sustainability. Namely, long-term sustainability (EC2, 2013) requires a balance between sustainability in economic, socio-cultural and environmental terms. The need to reconcile economic growth and sustainable development/future opens the ethical dimensions (Belak, 2013; Belak et al., 2010); TEs are included, and therefore need researching and practicing social responsibility.

Butler (1999) reviewed sustainable tourism. He distinguished the sustainable tourism from the development of tourism on the principles of sustainable development and highlighted problems of common definition and of monitoring and systematic, in-depth measuring of sustainability to assess the real impacts of tourism. Sharpley (2000) researched significant differences between the concepts of sustainable tourism and sustainable development. Miller (2001) analysed qualitative and quantitative indicators for more sustainable forms of tourism and showed the disharmony of opinions on what indicators should be measured (being appropriate). These issues remain up-to-date (Martinez et al., 2013; Whitfield and Dioko, 2012). Styles, Schönberger and Galvez Martos (2013)
prepared the report which represents the scientific and technical basis for environmental improvement efforts of all actors in TIN. For this purpose report describes best management practises, techniques, measures (environmental performance indicators) and actions that allow TEs and other entities in TIN to minimise their direct and indirect impact on the environment in all aspects under their control.

Tourism is very significant, because it contributes to employment and regional development (EU Policy, 2013), sustainable development, enhances natural and cultural heritage, shapes an European identity, projects Europeans’ values and promotes cultural exchanges, linguistic diversity and creativity. Nevertheless, in practice there are still differences between West- and East-European countries, which have at least different economic and political history, different cultures, standards (Hall, 2011) and different (past and present) attitude to TIN. Furthermore, big socio-economic differences could be found also among some regions within recognizable tourist states, i.e. northern vs southern Italian regions, central vs eastern Hungarian regions, coastal vs continental Croatian regions (except City of Zagreb). EU member states (and their regions) have not the same tourism development policy including social responsibility, what offers to EU additional challenges and opportunities for the future balanced development. Some natural and cultural heritage sites offer excellent base for sustainable development also to less developed states and regions without other natural resources and industry.

Four priorities for action were identified in the 2010 communication on tourism (EC1, 2010, p. 7):

1. stimulate competitiveness in the European tourism sector;
2. promote development of sustainable, responsible, high-quality tourism;
3. consolidate Europe’s images as a collection of sustainable, high-quality destinations; and
4. maximise the potential of EU financial policies to develop tourism.

The first three of the specified priorities can be achieved through the development of responsible, sustainable TE’s policy/governance, discussed here (Chapter 4). TEs with recommended enterprise policy/governance contend will achieved the first three mentioned priorities and thus help to develop EU tourism in the desired direction. Beside this policy, several EU policies are impacting tourism (EU Policy, 2013; see: EU Policy – background). They show the EU development path towards balanced development, holism, interdependence and social responsibility for TEs’ governance. Their guidelines are used here in preparing responsible TE’s policy with the necessary content recommendation, because researches show that nowadays tourism customers and enterprises are increasingly aware of the importance of social responsibility (Lebe and Zupan, 2012; Mitrokostas and Apostolakis, 2013). Social responsibility leads towards the sustainable future of humankind (Ećimović et al., 2012; Frey and George, 2010) and helps humans maintain natural and cultural heritage, and biotic and cultural diversity. Considering guidelines from the literature review and purpose development, TEs should practice social responsibility for the sustainable development (Ryan, 2002; Vargas-Sanchez, 2010) and therefore need a new enterprise policy/governance including more social responsibility, to ensure more success and sustainability (Chapters 4 and 5).
3. Methodology
In this article we combine the MER-Model with the DST, and the innovation management. The DST is used to upgrade the MER-Model; this is a non-technological innovation. The MER-Model is sometimes too complex and unmanageable. This is especially true for small and medium size TE, since these enterprises represent 98 percent of all enterprises in the tourism sector. For this reason, TEs need reducing complexity. The solution can offer an upgrade of the MER-Model with the DST, as it ensures that in the strategic plans of TEs remain all the selected key elements of TEs’ success. Less important influential factors therefore remain at the secondary level of decision-making and the TE can addresses them as necessary. For each enterprise policy/governance innovation we recommend:

- intangible factors: enterprise vision, existing enterprise policy, “soft” determinants like values, culture, ethics, norms, and habits; and
- tangible factors: enterprises’ strengths and weaknesses, and environmental opportunities and threats, to enter a dialectical system, including social responsibility/requisite holism.

These factors are interdependent and critical for innovation (also) of TEs’ governance and management. Which factors a TE chooses, i.e. which are the key influential factors, depends on the TEs’ stage of the development and on the development viewpoint. Therefore, the key influential factors depend on the TE priorities. For the enterprise policy/governance innovation towards more social responsibility, which is discussed in this paper, are particularly important intangible influential factors, although it is necessary to consider tangible influential factors too (Figure 1). The TE can in this case put in the background those influential factors, influencing above all enterprises’ management. For example: searching for strategic opportunities for TE development, proper strategic opportunities exploitation, or right strategies determination, as all of these results from the enterprise policy/governance, with the aim of its implementation.

Social responsible/requisite holistic enterprises improve their competitiveness and performance through innovation of products/services, processes and social relations. These are technological and non-technological innovations. Technological innovations

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**Figure 1.** Intangible and tangible factors influencing TE policy innovation towards social responsibility of TEs
depend on non-technological innovations, depending on enterprises’ governance and management. Hence innovations depend on the invention-innovation-diffusion process (IIDP) (Mulej, 2007; Ženko and Mulej, 2011) regarding the enterprises’ governance toward their dialectical-systemic behaviour. In this process, one must consider the law of requisite holism (Mulej and Kajzer, 1998), depending on the law of the hierarchy of succession and interdependence, against the law of entropy (Mulej, 2013). Summarised, enterprises’ governance and management should attain requisite holism, and cultivate humans’ requisite holism (Šarotar Žižek and Mulej, 2013). Governors/managers (including those in the TIN) should take all essential and only essential viewpoints (in synergies) into consideration and regularly renew them. The accepted strategic decisions are thus more systemic and holistic, therefore more effective, and can lead towards sustainable development/future.

This study indicates the importance of social responsibility in TEs’ policy/governance by application of the MER-Model and the DST, combined with innovation of TEs’ policy/governance and hence management (Figure 2). As a result we developed guidelines for developing a responsible TEs’ policy. We also suggested the necessary content of social responsibility in TEs’ policy/governance (Chapter 4). This contend can lead to modification of TEs’ policy/governance and therefore to its innovation.

4. Recommended guidance for TE governance
Modern enterprise governance and management need the shift – innovation toward advanced, integral management models (Belak and Duh, 2012; Duh and Štrukelj, 2011). This innovation should include social responsibility (Clarkson, 1995; Mitrokostas and Apostolakis, 2013; Ženko et al., 2013; Schwartz, 2005; Vargas-Sanchez, 2010) that EU recommends to EU Member States and enterprises to promote (EU, 2011). This is easier to attain with applying of enterprise resource planning (ERP) (Sternad et al., 2011).

EU Policy (2013) aims to promote tourism to maintain Europe’s standing as a leading destination, supporting the industry’s contribution to growth and employment. To reach enterprise’s development, long-term survival, and EU policy guidelines, TEs need socially responsible enterprise policy/governance. Socially responsible enterprise policy/governance (Table I), management, and basic-realization processes of TEs

![Figure 2. An interdependent model of social responsibility in tourism industry](image-url)
should be regularly innovated. To enable good enterprise policy/governance, enterprise owners need, among other, requisitely holistically prepared and selected enterprise policy (Štrukelj et al., 2012). They must renew this information regularly in order to develop successful habits that can lead their enterprise to successful performance. Social responsibility includes interdependence, holism and human responsibility for the consequences of human action to society, which is to people and nature (EU, 2011; ISO, 2010; Ženko et al., 2013). Social responsibility matters for the entire society, for humans and enterprises/organizations (including TEs). It avoids the problems, resulting from irresponsible, dishonest, unreliable, and un-holistic actions. EU no longer exposes enterprises’ free will to embrace social responsibility, but recommends EU member states and enterprises to promote social responsibility. Enterprise policy/governance innovations towards social responsibility are, hence, the keys for enterprise’s long-term survival (EU, 2011; Schwartz, 2005; Štrukelj et al., 2012). To do so, TEs must (among other attributes) have sustainable, social responsible enterprise policy/governance. Therefore, contemporary circumstances and practices should be researched, and shifts toward TEs’ policy/governance innovation, discussed in this chapter, achieved.

In the synergy, enterprises’ values, culture, ethics, norms, and habits influence enterprises’ vision. Therefore, key enterprise stakeholders with their values, culture, ethics, norms, and habits determine enterprise vision that they incorporate into their enterprise policy. In this way, key enterprise stakeholders are determining also the type of enterprise policy, directing their governance as the most appropriate for their enterprise: either a (socially) responsible or an opportunistic one. The DST enables innovation of enterprise stakeholder values, culture, ethics, norms, and habits

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**Sources:** The MER-Model of integral management (Belak, 2010); authors’ expose, supplemented with the use of the Dialectical Systems Theory (the DST; Mulej, 1974 and onwards)
replacing their one-sided values, culture, ethics, norms, and habits (Potočan and Mulej, 2007). Successful introduction of social responsibility in TE crucially depends on innovated enterprise’s policy/governance towards more social responsibility. The recommended guidance for the development of TE policy/governance innovation towards responsible and sustainable TE policy/governance (Table II) can support this innovation. It tries to include the major challenges for sustainable tourism. A sustainable approach to TE policy/governance is suggested that will lead to the defining of innovative, social responsible TE policy. Such a TE policy will results in desired management, basic-realisation process, information, products, and services. That make the TE, using such social responsible governance guidelines, even more successful and attractive (Harrison, 2008; Mitrokostas and Apostolakis, 2013; Vargas-Sanchez, 2010).

According to MER-Model every organization defines its basic, general and long-term characteristics in its enterprise policy. Selected viewpoints of enterprise policy using the DST are summarised in Table I. The enterprise policy implementation is according to MER-Model central task of top management. It directly belongs into the strategic management process and indirectly into the process of operational management and enterprise basic realisation process (Belak, 2010, pp. 132-134); hence, innovated enterprise policy/governance (analysed here) preconditions enterprises’ (managements’) success.

The differences in enterprises’ policies result from differences in (stockholders’) interests, reflecting values, culture, ethics, norms, and habits (Štrukelj et al., 2012). TE needs, to attain its long-term survival, responsible enterprise policy/governance (not opportunistic; Rebernik and Bradač, 2006). Bleicher (1995, pp. 100-120) researched the difference between the responsible and opportunistic enterprise policy in the field of stakeholder interests, enterprise developmental, economic and social enterprise policy orientation. His research is included into the MER-Model (Belak, 2010, pp. 110-113). On this basis we developed the principles of stakeholder interests, enterprise developmental, economic and social responsible TE policy. Such an enterprise policy should result from appropriate enterprise vision, values, culture, ethics, norms, habits, strengths, and opportunities. We took the methodology explained, information from literature quoted and own knowledge into consideration (see above all: Bleicher, 1995, pp. 100-120; supplemented and adapted) (Table II). All presented viewpoints should be incorporated into TEs’ mission, purpose and basic goals (Table I).

TE’s policy/governance is important management instrument influencing its development and operation, helping it to contribute to sustainable development and evolution of tourism sector. This is especially truth when taking the interests of all stakeholders into consideration (Byrd, 2007; Clarkson, 1995; Waligo et al., 2013). One can conclude that such a policy/governance concerning social responsibility is necessary in modern circumstances, important, and complying with global guidelines on social responsibility mentioned before (Frey and George, 2010; Ženko et al., 2013; Vargas-Sanchez, 2010). It is important to incorporate social responsibility into enterprise policy/governance, because social responsibility can also contribute to enterprises’ sustainable competitive advantages (McWilliams and Siegel, 2011; Mitrokostas and Apostolakis, 2013). An innovative enterprises’ approach can lead towards sustainable tourism development (Lebe and Milfelner, 2006). The explained applies to tourism as the frame for preparing such a tourism enterprise policy
Necessary content-related guidelines for developing a responsible TE policy

Socially responsible TE should emphasize regular innovating in their enterprise policy to reach their business excellence considering the preservation of natural and cultural heritage, biotic and cultural diversity, and hence to find the best way for its development.

Values, culture, ethics, norms, and habits innovations are expressed as interests of TE's key stakeholders defining their TE's basic and long-term policy. TE should practice responsibility, sustainability, and high-quality, promoting the development of their local community.

TEs' stakeholders should rethink their long-term interests-benefits. They should not ignore the importance of rich heritage, biotic diversity, diversity of cultures, and beautiful landscape preservation.

TEs' stakeholders should rethink their interests' consequences (toward preserving natural and cultural heritage sites/beauties/attractions, etc.)

TEs' stakeholders should rethink their ability/willingness to innovate their values, culture, ethics, norms, and habits toward their requisite holistic, socially responsible behaviour concerning all other humans, making tourism accessible to all (where long-term interests, concerning all of them, dominate).

TEs' developmental orientation should be innovated permanently; the fields of destination, highest density and diversity of tourism heritage sites/beauties/attractions, hospitality and/or civil transportation management should be considered, such as using the opportunities of its environment development, limiting negative impacts at tourism destinations, including use of natural resources and waste production, limiting the environmental impact of tourism related transport, etc.

TEs' economic orientation should be innovated permanently by striving for economic responsibility on the basis of worlds' tangible, intangible, cultural and natural heritage and toward preservation of all people. Tourism should be considered as one of the factors of socially responsible/requisite holistic economic development.

TEs' social orientation should also be innovated permanently toward socially, ecologically, and other responsible orientations and socially desired considerations, including social community. The quality of any tourism destination depends on its integration into the local community and its natural and cultural environment; also less known and remote destinations can reach out to new target customers, facilitating the exchange of their experiences and their networking/clustering efforts should be considered. TEs should also respect the needs, resources, and character of host destinations and communities.

TEs' socially responsible/requisite holistic behaviour should be developed consciously; stakeholder's should apply new, out-of-the-box ways of thinking, adopt more holistic stakeholder interests, enterprise developmental, economic and socially responsible logic of TEs' policy/governance, management, and operation in order to preserve humankind's environment and to prevent our civilization's collapse.

Sources: Agenda (2007); the MER Model of integral management (Belak, 2010, pp. 110-113; Bleicher, 1995, pp. 100-120, supplemented and adapted); EC (2013), EC1 (2010), EC2 (2013), EU (2011) and EU Policy (2013); authors' expose, supplemented with the use of the Dialectical Systems Theory (the DST; Mulej, 1974 and onwards)
(mission, purpose, basic goals) that is social responsible. This is why we recommend that TEs introduce the changes as proposed in Table II and improvements/innovations when necessary. Feedback loop with the permanent transfer of (new) knowledge, insights and new ideas should be provided for additional improvements (Figure 2).

5. Practical implementation guidelines
In accordance with the literature review and findings of this research TEs must decide what kind of enterprise it wants to become. They shall decide what type of the enterprise policy (Table I) they must develop to reach the pre-defined attributes and to become a prosperous enterprise (Table II). This decision should indicate the importance of creative individuals/teams and declare the importance of the requisite selected viewpoints/synergies of innovation. TEs should also strive for improving the quality of their governance and management. Finally, they have to carry these decisions into realization – their business praxis. Already in 2007 EU Commission published in the Agenda for sustainable and competitive European tourism (Agenda, 2007) the principles to address the challenges of achieving a competitive and sustainable tourism. These principles can be used as practical implementation guidance for implementation of our theoretical research. We briefly present them below. They are supplemented with our own and other professional findings/knowledge, mostly based on EU (political) recommendations (EC, 2013; EC1, 2010; EC2, 2013; EU, 2011; EU Policy, 2013) and other references, used in this research:

- A holistic and integrated approach is incorporated with the use of the DST, law of requisite holism (Mulej and Kajzer, 1998), and the MER-Model, taking into consideration the various impacts of tourism activities on society and/or the environment. This should contain the consciousness about making tourism accessible to all, and promoting the well-being of the local community (EU (political) recommendations; Šarotar Žižek and Mulej, 2013). Holistic approach and interdependence are also explicitly required by ISO 26000 (ISO, 2010) and some other already mentioned standards.

- Planning for the long term is incorporated with sustainable TE policy/governance development guidelines that consider the needs for the current and future generations. TE policy/governance should stimulate the ability to sustain TEs’ actions over time (Byrd, 2007; Gladwin et al., 1995; Waligo et al., 2013), taking also tourism trends, their impacts, skills and experiences into consideration (Butler, 1999; EU (political) recommendations).

- Adopting an appropriate pace and rhythm of development is implemented by suggested TE policy/governance that reflects the request for innovation. TEs should respect sustainability and the preservation of diversity of character, needs and resources of host destinations/communities, natural and cultural heritage (on the basis of its intangible and tangible heritage), also biotic, landscape and cultural diversity. In order to follow the latest trends TE should consider remote and less known destinations that can reach out to new target customers, facilitating the exchange of experiences, their clustering and networking efforts. All of this should reduce also the seasonality of demand (EU (political) recommendations; Lebe and Milfelner, 2006; Sharpley, 2000; Ženko and Mulej, 2011).
Involving all stakeholders is taken into consideration by suggesting TE policy/governance that reflect a sustainable approach, and require taking into account the interests of all enterprise stakeholders in decision making and enterprises’ practice. The policy makers shall agree upon the core values, culture, ethics, norms, habits, beliefs, and (socially responsible) priorities of their enterprise that the owner/manager/employee should apply. For better customer satisfaction they should innovate in the frame of highest diversity and density of tourism attractions, in a sustainable way (Belak et al., 2010; Belak and Hauptman, 2011; Byrd, 2007; EU (political) recommendations; Waligo et al., 2013; Wang and Juslin, 2012).

Using the best available knowledge is taken into account by suggesting TE policy/governance, which applies innovation with the use of the latest information on tourism trends and their impacts. Therefore, TEs will take into consideration their natural and cultural environment and their integration into the local community, which strongly influence the quality of the services they offer (EU (political) recommendations; Ženko and Mulej, 2011).

Minimising and managing risk is incorporated in the long-run planning of TE policy/governance itself. It should enable full evaluation and preventative action aimed to achieve social responsibility and sustainability. This is suggested path to avoid the damage to the environment and/or society (Belak and Duh, 2012; Chiu and Sharfman, 2011; EU (political) recommendations; Vrečko and Lebe, 2013).

Reflecting impacts in costs is implemented in our recommendation to TE’s policy innovation/planning, where enterprises should consider the preservation of natural and cultural heritage, as well as biotic and cultural diversity. Prices should reflect the real costs of consumption and waste disposal production activities to society, such as “polluter pays” (for pollution) and “user pays” (for the use of facilities causing significant management costs) (Aupperle et al., 1985; Rebernik and Bradac, 2006; EU (political) recommendations; Lebe and Zupan, 2012).

Setting and respecting limits is incorporated in our recommendation to TE’s policy innovation/planning, where enterprises should consider the preservation of natural and cultural heritage. That means that TEs have to recognise the carrying capacity of enterprises’ individual sites and wider areas, also to limit the amount of tourism development/volume of tourism flows when appropriate (EU (political) recommendations; Lebe and Vrečko, 2014).

Practicing continuous monitoring is implemented in our recommendation to the TEs to innovate their enterprise policy/governance, which means the necessary changes and improvements when necessary. Social responsibility and sustainability is all about understanding enterprises’ activities’ positive/negative impacts and to pay attention to them permanently (Belak, 2013; Butler, 1999; EU (political) recommendations; Miller, 2001; McWilliams and Siegel, 2011).

6. Concluding remarks with further research directions
This research suggests re-thinking and re-inventing the existing TEs’ policy/governance practices and the use of social responsibility. This innovation can be made on the basis of necessary content guidelines for developing responsible TE policy that we developed in this paper (Table II). The proposed enterprise
policy/governance is possible to implement with the use of MER-Model, which is incorporated. Shareholders and other important stakeholders (that are responsible for planning, designing and selecting of enterprise policy) must innovate their values and align their interests first to determine the “range” of enterprise policy (Table I). TE policy (mission, purpose and basic goals) should be innovated and determined on the basis of professional data, among them the most important are intangible and tangible factors: enterprise vision, enterprise (stakeholders) values (and resulting culture, ethics, norms and habits), enterprise and the environment analysis results, and the existing enterprise policy.

TEs that will be able to track our suggested guidelines of tourism policy/governance innovation towards holism, systemic thinking, social responsibility, and sustainable tourism, are more likely to succeed. On the basis of analysed literature we can conclude that there is a great need for stimulating competitiveness and innovation of the TIN, especially in the EU. This can be achieved through TEs’ policy/governance innovation that we suggested. We agree that the competitiveness of the European TIN (EC2, 2013) is closely linked to its sustainability, as the quality of tourism destinations is strongly influenced by their natural and cultural environment and their integration into the local community. Therefore, we propose a comprehensive and detailed (qualitative and quantitative) survey on conscience/awareness about the need of (tourism) enterprise policy innovation (towards more social responsibility). The proposed research, that is remained to be undertaken, must be carried on a sufficiently large sample of enterprises to confirm (or refute) the theoretical backgrounds and recommendations developed in this paper.

Notes
1. In this paper the word enterprise denotes all organizations regardless of their legal and/or ownership form or the primary goals it follows.
2. Traditional perception of tourism includes only those tourists travelling for leisure. On the other hand, the World Tourism Organization (UNWTO) defined visitor/tourist as someone who is travelling for holiday, leisure and recreation, business, health, education or other purposes (Recommendations, 2010).
3. I.e. big (international) hotel and restaurant chains’ owners and managers, tour operators, top quality (elite) tourist destinations and resorts and other world-famous entities and their presidents, managers and owners.
4. All major ecolabels on tourism could be found on the web page of Ecolabel Index (www.ecolabelindex.com).

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