
Understanding the Sustainable Development of Tourism

7

Triple Bottom Line Reporting of Tourism Organisations to Support Sustainable Development

Contents

The principles and practice of TBL	3
Understanding the benefits of a TBL approach to hospitality and tourism management	6
Integrating TBL into a tourism organisation	10
Challenges for tourism firms	12
Role for government	14
Role for industry codes	15

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7

Triple Bottom Line Reporting of Tourism Organisations to Support Sustainable Development

Larry Dwyer and Jeffrey Faux

Rationale

The purpose of this module is to provide the student with a detailed understanding of the principles and practices of the triple bottom line (TBL) approach to evaluating performance in the context of tourism and hospitality operations. This approach encompasses consideration of the financial, environmental and social outcomes of the enterprise and its stakeholders. The module identifies the key benefits of TBL performance such as efficiencies and improved stakeholder relationships. It also identifies the roles of internal stakeholders, government and industry associations. The module highlights the necessary changes in organisational attitudes and behaviour needed to underpin the implementation of the TBL approach. Through an understanding of the challenges of integrating TBL into company strategic planning processes, students will be able to identify effective outcomes and performance measurements for TBL reporting. Issues in this course include the transparency and accountability required to demonstrate corporate social responsibility to stakeholders and government. Students will be able to identify the key facilitators and inhibitors of TBL performance and will understand the measures and reporting requirements. After completing the subject the student will understand the importance of the TBL perspective in promoting sustainability in tourism operations.

Learning objectives

The learning objectives of the subject are to enable the student to:

- ◆ Define and understand the principles and practice of TBL
- ◆ Understand the benefits of a TBL approach to hospitality and tourism management
- ◆ Develop the attitudes and behaviour essential for a TBL commitment
- ◆ Understand how to overcome the challenges of integrating TBL into firm decision making
- ◆ Understand how to implement TBL collection and reporting
- ◆ Analyse the role of government in supporting TBL

Chapter extract

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