

*Stakeholders' Perceptions of Sustainable Entrepreneurship within the Context of a
Developing Economy*

Hien Nguyen

Southampton Business School, Faculty of Social Sciences, University of Southampton
Building 2, Highfield Campus, Southampton SO17 1BJ, UK.

hien.ttn@soton.ac.uk

Laura A Costanzo*

Southampton Business School, Faculty of Social Sciences, University of Southampton
Building 2, Highfield Campus, Southampton SO17 1BJ, UK.

laura.costanzo@soton.ac.uk

Mine Karatas-Özkan

Southampton Business School, Faculty of Social Sciences, University of Southampton
Building 2, Highfield Campus, Southampton SO17 1BJ, UK.

mko@soton.ac.uk

*Corresponding author: Southampton Business School, University of Southampton, Building 2, Highfield Campus, Southampton SO17 1BJ, UK. Tel: +44 (0) 23 8059 9341. Email: laura.costanzo@soton.ac.uk

Title

Stakeholders' Perceptions of Sustainable Entrepreneurship: Dynamics of Local Context

Abstract

This study advances the understanding of sustainable entrepreneurship (SE) by investigating stakeholders' perceptions of SE's dimensions in a developing economy. Sixty-three semi-structured interviews with local government officers and entrepreneurs in family business settings were conducted on three islands within the Vietnamese Marine Protected Areas cluster. The study fills both theoretical and empirical gaps concerning the emergence of SE in a developing economy. It empirically examines cultural sustainability and the interconnection between four sustainability pillars (environment, economy, society and culture), thus contributing to a more holistic concept of SE in the tourism sector. Furthermore, it reveals that stakeholders' perceptions of SE are affected by levels of tourism development. The findings suggest important implications for family-owned businesses and policy makers.

Keywords: *sustainable entrepreneurship, family business, qualitative*

Introduction

Sustainable entrepreneurship (SE) has gained traction within scholarship in entrepreneurship. The term "sustainable entrepreneurship" is a combination of two concepts: sustainability and entrepreneurship, with an increasing recognition that entrepreneurial actions can contribute to sustainable development (Cohen, Smith, and Mitchell 2008; Hall, Daneke, and Lenox 2010; Shepherd and Patzelt 2011). Sustainable development is defined as development that meets "the need of the present without compromising the ability of future generations to meet their

own needs” (Brundtland 1987, p.8). The concept of sustainability or sustainable development raises the need to balance three central objectives for the future development of mankind: society/ethics, economy and ecology, known as “the triple bottom line” (Elkington 1997). In the domain of tourism studies, SE is an entirely new topic, barely conceptualized and empirically analysed (Crnogaj, Rebernik, Bradac, and Omerzel 2014; Swanson and DeVereaux 2017).

Shepherd and Patzelt (2011) suggest that a key approach to studying SE might be from the “psychological perspective” including perception, motivation and passion. Tourism literature has seen studies on stakeholders’ perceptions of sustainable development issues, including the positive and negative impacts of tourism development (Almeida-Garcia, Pelaez-Fernandez, Balbuena-Vazquez, and Cortes-Macias 2016; Byrd, Bosley, and Dronberger 2009; Dominguez-Gomez and Gonzalez-Gomez 2017; Holden 2010); yet, to the best of our knowledge, no study has empirically investigated stakeholders’ perceptions of the concept of SE. From the entrepreneurship perspective, tourism provides a specific context which is perceived to differ from other industrial sectors in terms of the identification of entrepreneurial opportunities (Ateljevic and Page 2009), and warrants attention from further research. Therefore, understanding of the SE concept within the tourism domain is critical to future entrepreneurship research, in order to enhance the theoretical development with practical implications affecting different stakeholders in different contexts. Particularly, an exploration of stakeholders’ perceptions of SE in the tourism sector is important to justify how tourism enterprises can contribute to the sustainability of the whole tourism destination (Roberts and Tribe 2008). Furthermore, Tilley and Young (2009) suggested that contributing to sustainable development is the core activity of sustainability entrepreneurs, who should look into generating wealth for future generations. We have therefore captured their perceptions alongside those of other influential stakeholders. We propose that an exploration of

stakeholders' perceptions of SE is pivotal to fulfilling the understanding of the concept, whilst providing recommendations for entrepreneurs on how to bring value to future generations. In this study, SE is considered a multi-faceted and multi-actor phenomenon (Cohen et al. 2008; Schaltegger et al. 2016; Shepherd and Patzelt 2011), requiring investigation of the salient elements from among the multiplicity of actors involved. Yet it remains under researched in both the entrepreneurship and tourism fields. For instance, different stakeholders' perspectives can yield diverse actors' perceptions, which are pivotal to strategic planning in tourism (Byrd et al. 2009; Hardy 2005; Hardy and Beeton 2001; Markwick 2000; Vincent and Thompson 2002). Furthermore, the policy-making recommendations implied in tourism strategic planning and decision-making entail inputs from all stakeholders (Buhalis 2000).

SE has been conceptualized in entrepreneurship studies focusing on the double bottom line (Choi and Gray 2008; Crals and Vereeck 2004; Dean and McMullen 2007), or the triple bottom line with economic, social and environmental sustainability (Atiq and Karatas-Ozkan 2013; Hockerts and Wustenhagen 2010; Schaltegger, Ludeke-Freund, and Hansen 2016; Shepherd and Patzelt 2011). In tourism discourse, SE has been discussed with a focus on the quadruple bottom line, including economic, social, environmental and cultural sustainability. However, the scholarly debate has focused mostly on environmental sustainability (Bohdanowicz, Zientara, and Novotna 2011; Kornilaki, Thomas, and Font 2019; Luu Trong Tuan 2018), social and environmental sustainability (Bohdanowicz and Zientara 2009; Cowper-Smith and de Grosbois 2011; Font, Walmsley, Cogotti, McCombes, and Hausler 2012; Kucukusta, Mak, and Chan 2013) or economic, social and environmental sustainability (Cvelbar and Dwyer 2013; de Grosbois 2016; Kallmuenzer, Nikolakis, Peters, and Zanon 2018). Cultural sustainability (CS), on the other hand, has only been conceptualized together with the other three dimensions of sustainability without empirical exploration (Swanson and DeVereaux 2017). Particularly, discussions of CS in the extant tourism literature has mainly

focused on the CS of a destination (Aydin and Alvarez 2016; Pueyo-Ros et al. 2018; Richins 2009; Torabi Farsani 2012). Meanwhile, exploration of CS at organizational level remains largely conceptual (Roberts and Tribe 2008), or simply emerges from an examination of sustainable practices, disconnected from the other dimensions of SE (Agyeiwaah 2019; Roberts and Tribe 2008). Thus, an empirical examination of the concept of SE with the inclusion of CS is relevant to provide a holistic understanding of the SE concept within the tourism industry.

Our study addresses the above-mentioned theoretical gaps by offering: (1) further investigation of different groups of stakeholders linked to different levels of tourism development, using a qualitative research approach, (2) empirical examination of a more holistic concept of SE in the tourism sector with the inclusion of CS. The study was underpinned by the following research question: *“How do stakeholders at different stages of tourism development perceive sustainable entrepreneurship (SE) in terms of four sustainability dimensions?”* In an effort to fulfil our research aim, we conducted 63 in-depth semi-structured interviews with three groups of stakeholders: local tourism officers, local marine protection organization officers and owners of family-owned accommodation businesses on three islands within the Vietnamese Marine Protected Areas, where each island was experiencing a different level of tourism development at the time of the empirical research.

The research findings suggest a more holistic concept of SE, inclusive of the four dimensions of sustainability. In particular, we extend the understanding of CS at organizational level with dimensions that varied due to different levels of tourism development, as well as organizational economic sustainability with the finding of more entrepreneurial-based dimensions. We suggest that organizational economic sustainability in the tourism industry is made up of the triangle of entrepreneurship (business viability and business growth), industry characteristics (customer satisfaction) and the whole destination (publicity of the destination). In addition, this research reveals an interconnection between sustainability dimensions, arguing

that each sustainability pillar in the concept of SE does not, in fact, stand equally, as shown in previous studies. In particular, our findings demonstrate that cultural and environmental sustainability contributes to attracting and satisfying tourists, resulting in the achievement of economic sustainability. We also found that different levels of tourism development affected stakeholders' perceptions of SE's dimensions. From a practical point of view, our attempt to examine multi-stakeholders' perceptions of SE enabled us to offer policy-making and managerial recommendations for the participant stakeholders located in contexts at different stages of tourism development.

This paper joins the ongoing debate about SE in the *Journal of Small Business Management* in two ways. Firstly, we advance current understanding of the sustainability pillars, which have focused mainly on the triple bottom line (e.g. Munoz and Cohen 2017; Moneva-Abadía, Gallardo-Vázquez, and Sánchez-Hernández 2018; Nejati, Quazi, Amran, and Ahmad 2017) by including another sustainability dimension: CS. Secondly, in so doing, the findings suggest different meanings of CS and interconnections between the four sustainability pillars (economic, social, environmental and cultural), which have practical implications for small businesses in the tourism sector and policy makers within the context of a developing economy.

The next section will provide a review of the dimensions of SE and stakeholders' perceptions linked to levels of tourism development. Next, the research methods and research context will be introduced, followed by findings from the multi-case study comparative approach, and a discussion of the findings. Finally, conclusions will be offered, with policy-making and managerial recommendations, together with opportunities for future research.

Literature Review

Dimensions of Sustainable Entrepreneurship

In the entrepreneurship literature, SE has been defined as entrepreneurial actions which contribute to sustainable development based on the double bottom line (Choi and Gray 2008; Crals and Vereeck 2004; Dean and McMullen 2007) or the triple bottom line (Atiq and Karatas-Ozkan 2013; Hockerts and Wustenhagen 2010; Schaltegger et al. 2016; Shepherd and Patzelt 2011; Tilley and Young 2009). For instance, a definition by Dean and McMullen (2007) includes economic and environmental sustainability/double bottom lines: “the process of discovering, evaluating and exploiting economic opportunities that are present in market failures which detract from sustainability, including those that are environmentally relevant.” (p.58). The triple bottom line with economic, social and environmental sustainability was used by Shepherd and Patzelt (2011) to define SE: “Sustainable entrepreneurship is focused on the preservation of nature, life support, and community in the pursuit of perceived opportunities to bring into existence future products, processes, and services for gain, where gain is broadly construed to include economic, and non-economic gains to individuals, the economy, and the society” (p. 142). Examination of the dimensions of SE has revealed different results in different contexts. Findings from research in developed contexts have concluded that sustainable activities circulate around the triple bottom line with economic, social and environmental sustainability (e.g. Ciasullo and Troisi 2013; Hogevoid et al. 2014; Schimmenti, Migliore, Di Franco, and Borsellino 2016). Meanwhile, studies in developing economies reveal that businesses have limited involvement in sustainability, or that it is embedded in terms of social and environmental perspectives (e.g. Koe and Majid 2013; Mathew 2009; Santiago 2013; Tarnanidis, Papathanasiou, and Subeniotis 2017). Hence, economic sustainability in this context remains under studied.

With regard to the tourism industry, most empirical tourism studies have concentrated on social sustainability, focusing on increasing welfare for local communities and company employees, or environmental sustainability, focusing on protecting and improving the

environment (Bohdanowicz et al. 2011; Horng et al. 2018; Kucukusta, Mak, and Chan 2013). Meanwhile, economic sustainability has been investigated in a few studies, focusing on local economic development through job creation and tax contributions (de Grosbois 2012), company cost reductions (Ayuso 2006; Kasim 2007) or developing sustainable tourism products (Horng et al. 2018). In addition to economic, social and environmental sustainability, the cultural dimension should be added to the framework of SE (Swanson and DeVereaux 2017). Racelis (2014) maintains that the cultural dimension cannot stand outside the elements of sustainability, since culture affects lifestyle, individual behaviour, consumption patterns, values related to environmental stewardship and human interaction with the natural environment, and can foster ideas about ways to tackle ecological challenges and other sustainable issues, including biodiversity loss, land degradation, climate change and poverty. It is argued that culture should be viewed as a central pillar in the multiple bottom line approach as “culture shapes what we mean by development and determines how people act in the world” (Nurse 2006, p.37). Sharing this view, other scholars have highlighted that culture is both an important dimension of sustainability and a missing pillar of sustainable development (Burford et al. 2013; Racelis 2014; Seghezze 2009). We argue that the sphere of SE should be broadened, with cultural sustainable dimensions in addition to the economic, social and environmental aspects.

Cultural Sustainability in the Concept of SE

Cultural sustainability (CS) is a hot spot of tourism geography, since culture and cultural tourism products are strongly attached to the place where tourism takes place (McIntosh, Lynch, and Sweeney 2011; Pueyo-Ros, Ribas, and Fraguell 2018). Swanson and DeVereaux (2017) developed a model of culturally driven SE in the tourism industry to “sustain and enhance the values and traditions of a community for its self-defined benefits, rather than imposing economically-driven entrepreneurial models that change conditions within a

community” (p. 80). The authors assert that culturally driven SE aims to sustain culture whilst concurrently creating economic, social and environmental values through entrepreneurial initiatives. Culturally inspired SE is more significant in the tourism industry than in other sectors, because culture is a unique factor which attracts tourists to a destination (Frias, Rodriguez, Alberto Castaneda, Sabiote, and Buhalis 2012; Ritchie and Zins 1978; Timothy 2011).

Furthermore, despite acknowledging CS, there is a dearth of empirical studies to substantiate claims regarding its importance. Soini and Birkeland (2014) asserted that the concept of CS suffers inaccuracies and ambiguity due to lack of a thorough definition. Indeed, CS has been conceptualized and empirically researched at both destination level and organizational level, most research focusing on destination level. For instance, Pueyo-Ros et al. (2018) found that CS in the coastal wetlands of Costa Brava (Spain) refers to conserving authentically natural landscapes and allowing for access. CS in Cusco (Peru) covers three dimensions, including respect for cultural and local values, cultural exchange (destinations offer cultural exchange between tourists and hosts), and knowledge (interpretation/knowledge about the history and culture of destinations received through visiting) (Aydin and Alvarez 2016). Meanwhile, CS comprises recovering and protecting the cultural identities of destinations in Australia and Iran (Richins 2009; Torabi Farsani 2012). CS at destination level in the tourism literature also refers to preserving cultural heritage, including both tangible and intangible heritages. Tangible heritages comprise churches and temples in Russia and China (Smith 2015), colonial signs in Korea (Pai 2001), heritage sites in Vietnam and China (Tuan and Navrud 2008; Wai-Yin and Shu-Yun 2004). Intangible heritages consist of cultural festivals and events in the US and Kenya (Lee and Paris 2013; Okech 2011), and indigenous knowledge in Indonesia and Kenya (Czermak, Delanghe, and Weng 2003; Kwanya 2013). This dimension of CS is a crucial stimulus to tourist demand.

At organizational level, studies have largely focused on sustainable practices of tourism enterprises and combined social and CS. Roberts and Tribe (2008) developed a framework of sustainability indicators for small and medium-sized tourism enterprises based on sustainable tourism indicators without empirical examination. Their framework suggested that socio-cultural indicators consist of the dimensions of community involvement, resident access, host reaction to tourists, crime and harassment actions, cultural promotion and ownership patterns. Agyeiwaah (2019) revealed a number of socio-cultural sustainable practices of tourism enterprises in Ghana, including family interaction, community interaction, sharing of local food, speaking the local language, encouraging local dress, giving special African crafts as souvenirs, giving local names, and encouraging religious activities. Despite emerging conceptual and empirical studies of CS in the tourism industry, empirical studies at organizational level remain scant.

Hence, scholarship on SE requires further empirical studies for a more holistic and comprehensive understanding of the topic, inclusive of CS, particularly with regard to the tourism sector. We argue that CS addresses the uniqueness and cultural integrity of the place where tourism takes place, whereby its meaning and contribution to SE will need to account for the variation of geographical contexts and inherent level of tourism development.

Stakeholders' Perceptions in Tourism Research

Tourism scholars have investigated stakeholders' perceptions to understand how stakeholders perceive different kinds of tourism (Arroyo, Barbieri, and Rich 2013; McGehee, Meng, and Tepanon 2006; Miller, Rathouse, Scarles, Holmes, and Tribe 2010; Timur and Getz 2009). Since sustainable development has become an emerging topic in the tourism research agenda, studies have examined stakeholders' perceptions of the positive and negative impacts of tourism development (Almeida-Garcia et al. 2016; Byrd et al. 2009; Dominguez-Gomez and

Gonzalez-Gomez 2017; Holden 2010; Johnson et al. 1994; Upchurch and Teivane 2000). However, although highlighting the crucial role of entrepreneurship in sustainable development (Akrivos, Reklitis, and Theodoroyiani 2014; Ateljevic and Page 2009; De Lange and Dodds 2017; Sardianou et al. 2015), the subject of stakeholders' perceptions of sustainable development in tourism in connection with entrepreneurship remains under-researched.

Only a few studies (Allen et al. 1988; Johnson et al. 1994; Upchurch and Teivane 2000) have expanded the research stream on stakeholders' perceptions by linking the latter with levels of tourism development, and concluding that different levels of tourism development affect stakeholders' perceptions. Some studies in developed countries have revealed that tourism development did not lead to positive socio-economic and environmental impacts (Allen et al. 1988; Johnson et al. 1994). In similar vein, tourism development in developing Latvia led to negative economic and environmental impacts, although social impacts were perceived more positively (Upchurch and Teivane 2000). Yet, existing studies (Allen et al. 1988; Johnson et al. 1994; Upchurch and Teivane 2000) only focus on one group of stakeholders, the supply side (residents), using quantitative research methods (mainly through surveys). These studies have paved the way for future research examining the perceptions of other stakeholder groups in relation to tourism development levels by adopting a qualitative approach, so that deeper insights of the phenomenon can be gained.

Current tourism discourse focuses on four main groups of tourism stakeholders: government officers, entrepreneurs, residents (supply side), and tourists (demand side) (Byrd et al. 2009; Goeldner and Ritchie 2003; Styliadis, Belhassen, and Shani 2015). However, in this study, we focus on investigating the perceptions of government officers and entrepreneurs only. The rationale is that, from a social-political perspective, these stakeholder groups pursue different interests, due to different decision-making capacity and power, yet they are significantly interconnected (Clarkson 1995; Dominguez-Gomez and Gonzalez-Gomez 2017).

In particular, government policies can support or hinder SE, especially in small and medium-sized enterprises (SMEs) in developing countries (Al-Amin et al. 2015; Lawal, Worlu, and Ayoade 2016). Furthermore, different levels of tourism development can impact differently on stakeholders' perceptions. Therefore, it is imperative to understand the perceptions of different groups of stakeholders involved in tourism planning (government officers), and those who are affected by tourism planning (entrepreneurs) by accounting for different levels of tourism development. This could enable tourism projects to be more sustainable (Flybvjerg 1998) by balancing the perceptions and interests of the stakeholders involved (Byrd et al. 2009; Hardy 2005; Hardy and Beeton 2001; Markwick 2000; Vincent and Thompson 2002).

In addition, investigating stakeholders' perceptions of SE is extremely important for entrepreneurs to become sustainability entrepreneurs. Tilley and Young (2009) suggested that contributing to sustainable development is the core activity of sustainability entrepreneurs, and yet, "sustainability entrepreneur is still a theoretical abstract" (p.90). This is because most companies aim to address current environmental and social issues for financial growth, while sustainability entrepreneurs should also look into generating wealth for future generations (Tilley and Young 2009). Furthermore, as maintained by Tilley and Young (2009), models of SE cannot be achieved without governmental intervention. Thus, we propose that understanding the perceptions of SE from two groups of stakeholders, including the policy makers and entrepreneurs, is crucial to generate a holistic understanding.

In summary, the literature review reveals two prominent research gaps. Firstly, there is a need for further empirical research on SE in the tourism sector within the developing contexts, using a more comprehensive framework of the quadruple bottom line, including economic, social, environmental and cultural sustainability. Secondly, the literature on stakeholders' perceptions demonstrates that qualitative examination of different stakeholders' perceptions (SMEs and governmental officers) of issues related to sustainable development

and entrepreneurship linking with levels of tourism development remains neglected. Thus, we attempt to fill these gaps by investigating different stakeholders' perceptions of SE's dimensions in destinations characterised by different stages of tourism development.

Methodology

Research Design and Methods

This study attempted to explore the perceptions of SE inclusive of four pillars (economic, environmental, social and cultural sustainability) from different groups of stakeholders including government officers and entrepreneurs. Thus, we adopted an interpretivist research paradigm to guide the development of the research design. Drawing on Burrell and Morgan's (1979) framework to define paradigms in social science, interpretivist research focuses on capturing meanings, understandings and interpretations that actors ascribe to social phenomena (Leitch, Hill and Harrison, 2010; Schwandt, 1994); and it enables the researcher to address a social research problem holistically and interpret multiple interpretations accordingly (Leitch et al., 2010). In recognising multiple realities (Denzin and Lincoln, 2003) the interpretivist paradigm enabled us to investigate different viewpoints from a variety of stakeholders (i.e. government officers and entrepreneurs) in different contexts, thus capturing the research phenomenon holistically through interpreting participants' perceptions (Bogdan and Taylor, 1975; Shaw, 1999) of SE.

The chosen paradigm enabled the researchers to focus their attention on the context (Gephart, 2004; Myers, 2013) as it seeks "to understand the context of a phenomenon, since the context is what defines the situation and makes it what it is" (Myers, 2013, p. 39). Therefore, the interpretivist paradigm was deemed as a suitable approach for this study in that it largely fitted the main research objective, which is the examination of stakeholders' perception of SE in different island contexts. Particularly, the study aimed to explore this context-specific phenomenon of SE by accounting for different levels of tourism development, whereby

different islands (Ly Son Island, Cham Island and Phu Quoc Island), characterised by different levels of tourism development, were selected as case studies within the Vietnamese Marine Protected Areas Cluster. Thus, a multi-case study research design (Eisenhardt, 1989) was adopted to capture the uniqueness of each island, whilst enabling comparative analysis across the cases.

In order to ascertain the level of tourism development of each of the three research sites, this study applied the Tourism Area Life Cycle (TALC) model developed by Butler (1980) which is largely used in tourism studies (e.g. Cooper 1992; Hovinen 2002; Meyer-Arendt 1985; Upchurch and Teivane 2000). The TALC model specifies the characteristics of each of the six stages of a tourism destination's development (Exploration, Involvement, Development, Consolidation, Stagnation, Decline, Rejuvenation) (Appendix A). This model is suitable for investigating SE in the Vietnamese Marine Protected Areas which comprise islands characterised by different levels of tourism development. In particular, we drew on the TALC model and adapted it to include an island, the development stage of which fell between the "involvement" and the "development" stages; hence we labelled this intermediary stage the "developing" stage. The abductive purposive multi-case study design enabled us to select and focus our empirical work on Ly Son Island, Cham Island and Phu Quoc Island as tourism settings, respectively characterised as "involved", "developing" and "developed". We chose these three islands based on two criteria: large population volume, and large number of tourism enterprises, in order to easily access the participants who were entrepreneurs, and to ensure that the operation of each island was sufficient for this study (Table 1). We also had discussion with tourism experts, including the Chairman of the Vietnam Tourism Association and the Vice Chairman of the Vietnam Hotel Association, to verify the development stage of each research site and ensure that we chose proper contexts. The cross-sectional and multi-comparative case study approach enabled us to consider similarities and differences within and across cases. The

findings made it possible for us to provide policy and management recommendations for future tourism planning which could be tailored according to the islands' development dynamics.

[Insert Table 1 here]

Data were collected through semi-structured interviews as the main instrument for primary data collection, triangulated with secondary data (Table 2). The interview protocol (Appendix B) was developed aligning with the research aim to understand stakeholders' perceptions of SE dimensions. It included open-ended questions to guide the exploration of the broad theme of SE, and to deepen participants' understanding of this phenomenon through their own accounts and interpretations of specific pillars of SE. In doing so, first, the interviewer explained to the participants the key concept of SE aligning with the four sustainability pillars: economic sustainability was generally described as the ability to exist and develop constantly through income generation activities; social sustainability was explained as supporting the society in general and, more specifically, as benefiting everyone in the local community; environmental sustainability was explained as the need to protect the local environment including the marine areas; and cultural sustainability was explained as the need to preserve and promote the local culture. Then, participants' understanding was sought on how a specific pillar of SE could be achieved in each island context by having regard to both the present and future. On the basis of the participants' answers, the interviewer asked further questions to substantially capture the participants' understanding of the four SE pillars by constantly referring to the island context so that relevant evidence, through examples from the context, was elicited. Further, depending on the island context, the interviewer sought deeper understanding of SE by also prompting the interviewee to reflect on the potential barriers to sustainability. Internal validity was strengthened through maintaining this focus during the interviews, supported by the interview protocol (Yin 2003; 2009), which was used more as a

guide rather than a rigid protocol. As a result of this approach, during the data analysis, the first order categories (Fig. 1) emerged directly from the field.

[Insert Table 2 here]

Data were collected from July 2017 to October 2017 by one of the team's researchers, physically accessing the islands under mild weather conditions. The process of data collection began with rapport-building and a pilot study. Building rapport with key stakeholders, including governmental bodies (Vietnam Ministry of Agriculture and Rural Development, Vietnam Chamber of Commerce and Industry, Vietnam Tourism Education Association) and local authorities of the research sites (Local People's Committee and Local Marine Protected Organization) was a pivotal action in order to gain access to secondary data and participants.

Following a pilot study with six participants, face-to-face semi-structured interviews were conducted with 63 participants (Appendix C). In accordance with our research aim, participants for this research were from two stakeholder groups: local government officers and local firm owners.

Local government officers (n=6)

The researchers interviewed a total of six government officers at local level, two at each research site. The first person to be interviewed was a key tourism officer from the local People's Committee. The aim in interviewing this person was to understand local tourism activities, planning and development, and to hear the participant's perceptions on the different dimensions of SE and the role of key stakeholders involved in SE. A key officer from the local Marine Protected Organizations was also interviewed, because the operation of Marine Protected Areas in Vietnam is associated with tourism development in each area. This participant was interviewed about the marine biodiversity conservation actions linked to

tourism development, and, again, the participant's perceptions on SE were sought in terms of the different dimensions and the role of key stakeholders involved in SE.

Firm owners (n=57)

The interviewees from each accommodation enterprise were the business owners. This group of participants consisted of the owners of 57 family-owned hostels, guesthouses and homestays in three research sites. We chose family-owned businesses, classified as micro enterprises (total number of employees under 10) by the Vietnam Chamber of Commerce and Industry (2015) (Table 3) as our research population, because the majority of accommodation enterprises in the research contexts were family-owned businesses (Table 1). The selection process of the individual tourism enterprises included two steps. Firstly, since this study attempted to understand how different levels of tourism development affected stakeholders' perceptions, it was necessary to choose participants with regard to the level of tourism development in each research site. For instance, at the involved stage of tourism development (Ly Son island), we interviewed both homestays and guesthouses, since at this stage, local government predominantly encouraged entrepreneurial development through these two types of enterprises. In the developing island (Cham island), due to tourism planning that allows only homestays to develop, only homestay owners were selected. In the developed island (Phu Quoc island), owners of guesthouses and small hotels were selected, since at this stage, very few homestays were operating, or not operating effectively. Secondly, in order to allow comparisons across the islands, the criterion of micro-enterprise had to be satisfied. All entrepreneurs selected across the islands were micro-enterprises according to the definition provided by the Vietnam Chamber of Commerce and Industry (2015). Furthermore, during rapport building, we discussed the research aim with the local government, which provided additional insights on the typology of tourism enterprises operating on the island. This, indirectly, enabled us to further verify the suitability of the selected enterprises for the aims of our research.

[Insert Table 3 here]

All the interviews were conducted in Vietnamese, since all participants were Vietnamese and preferred discussing issues in their first language. Accordingly, the interview protocol was developed in English, then translated into Vietnamese. Finally, the interview transcripts and main ideas from the interviews were translated from Vietnamese into English to support the data analysis (coding). Each interview lasted between 45 and 60 minutes, giving a total interview time of 50 hours. The researcher recorded the interviews as well as taking notes and transcribing them manually to maintain literal evidences. All key points were verbally summarized to participants at the end of each interview. The researcher also asked the interviewees for permission to re-interview them if necessary for further essential information, and to check points during data analysis.

The data were coded using thematic coding approach by both computer software (Nvivo) and manual coding techniques. In this research, the main coding theme was stakeholders' perceptions of SE dimensions. The coding system is shown in Figure 1 below.

[Insert Figure 1 here]

Research Context

The Vietnamese Marine Protected Areas Cluster was created in 2010 under the Decision 742/QĐ-TTg issued by the Vietnamese Prime Minister. The aims in forming this Cluster were to develop the marine economy, improve the livelihoods of the inhabitants, and contribute to protecting the country's sovereignty and resolving cross-border environmental issues in the South China Sea area and within the nations involved. The Cluster includes 16 zones with 15 islands, and a National Park with marine characteristics.

Tourism was identified as the key industry for economic development in all 16 zones, since they have a large amount of tourism potential, including ecotourism, relaxation tourism,

community-based tourism, cultural tourism and religious tourism. As a result, the majority of incumbent enterprises are hotels, resorts, hostels, guesthouses and homestays.

Among the 16 Vietnam Marine Protected Areas, three islands were selected as the research sites for this study. The main selection criteria were large population, high volume of tourism enterprises (to enable access to participants who were firm owners) and different stages of tourism development captured by the adapted TALC model (Butler 1980) (Appendix 1). Following these criteria, the study sites included Ly Son Island, Cham Island and Phu Quoc Island. Table 4 provides a summary of the research sites' characteristics.

[Insert Table 4 here]

Findings

The aim of this study was to investigate multiple stakeholders' perceptions of sustainable tourism entrepreneurship dimensions aligned with different levels of tourism development. Findings of the study were derived from a cross-case comparison methodological approach. Each case was a specific island with a specific level of tourism development. We will compare the perceptions of government officers and entrepreneurs on the dimensions of SE across the cases (Table 5)

[Insert Table 5 here]

The findings reveal that SE was perceived to balance economic, social, environmental and cultural concerns through entrepreneurial actions. However, while economic dimensions often prevailed across all the cases, the relevance of social and cultural aspects varied depending on the level of tourism development. Particularly, it was noticed that in the early stages of tourism development, cultural aspects played a prominent role in sustainability, whilst social aspects were neglected. By contrast, social aspects were emphasised in the developed stage of tourism development, whilst cultural dimensions were neglected. The economic dimensions of SE were

mentioned by all the respondents, with a focus on business viability, business growth and tourist satisfaction. Table 6 provides examples of interviewees' quotes across the cases.

[Insert Table 6 here]

In **Ly Son Island** (involved tourism setting), where tourism is an emerging industry, and where tourism enterprises, especially family-owned businesses, are still in the process of establishment, both local government officers and entrepreneurs perceived that SE aims to achieve economic, cultural and environmental sustainability.

To be sustainable, firms need to earn money to survive first, then make profit. Firms also need to satisfy tourists by providing good services. As we are at the early stage of tourism development, we need to promote the island to international tourists by many ways such as the government portal, or advertising campaigns. Firms are also responsible for keeping the environment clean; protect the beaches and marine biodiversity to attract tourists. In addition, people in this island are very hospitable. They need to show that to tourists to satisfy tourists and make them return. They should also introduce pagodas, communes or festivals to tourists as a way of tourist satisfaction. (Government officer).

Well, survival is the most important thing, then making profit to grow. Satisfying tourists with good services is also important. We also need to promote the islands to international tourists to attract more tourists via social media. By this way, we can attract more international tourists to make higher profit. Keeping the environment clean, protecting the beach and marine biodiversity are also important. It's also a way to attract tourists. Additionally, building up our

marine culture of honesty, friendliness, and hospitality as well as promote local sites and events to attract tourist is also important (Entrepreneur).

Firms can build up our islandic culture of honesty, friendliness, and hospitality through serving guests. Tourists come to homestays to experience life with the host's family. Therefore, we always let our guests take part in our daily life as a member of our family. We usually talk and cook the local food together. We are trying to make them feel that our homestay is their home. Additionally, for islandic people, belief is very important. We all do believe that we are protected by marine genius. Therefore, we contribute to conservation of pagodas, temples and communal houses annually. We also introduce our belief to tourists and they are very keen (Entrepreneur).

Economic sustainability refers to business viability (generating income to survive), business growth (making profit) and tourist satisfaction (providing good service to tourists). In addition, promotion of the destination is also considered a dimension of economic sustainability. Participants stated that, by promoting the island to international tourists via social media, publicity will be enhanced, which could lead to a larger number of tourists visiting the islands, helping them make bigger profits to achieve business growth. Meanwhile, promoting the islandic culture of hospitality through activities including serving guests as family members, experiencing daily life with guests and cooking local food for guests, promoting local sites and festivals, and conserving temples and pagodas as an islandic belief also promotes cultural sustainability. Environmental sustainability includes protection of the environment (keeping the surrounding environment clean) and conservation of the marine biodiversity (protecting the beaches and marine organisms).

Similar to stakeholders in Ly Son Island, both government officers and entrepreneurs in **Cham Island** (developing tourism setting) defined SE based on the triple bottom line (economic, environmental and cultural sustainability). This consistency comes from the fact that, along with tourism development, local marine protection organizations have conducted numerous activities to make local people aware of the importance of marine biodiversity conservation and local cultural preservation in tourism development, along with economic development. They asserted that to achieve SE, companies must sustain business growth (make higher profits), satisfy tourists (provide good service to tourists), protect the environment (keep the surrounding environment clean), conserve the marine biodiversity (protect the beaches and marine organisms) and promote the islandic culture of hospitality via the interaction between host and guests, including serving guests as family members, cooking local food for guests and experiencing life with guests in joint sightseeing tours around the island as well as promoting local events. However, business viability (generating income to survive) did not appear to be a dimension of economic sustainability, because all stakeholders claimed that households have been able to earn a stable income with the current state of tourism development. In addition to keeping the surrounding environment clean and protected as part of environmental sustainability, all participants stated that classifying rubbish as organic or inorganic, and minimizing the use of plastic bags was part of environmental sustainability. This perception came from a high awareness of local autonomy in environmental sustainability. Furthermore, the promotion of local sites was not included in cultural sustainability, since these were not prominent on this island.

I think making profit and tourist satisfaction are parts of SE. As being guided by us, residents need to classify rubbish into organic and inorganic to protect and not using plastic bags to protect the environment. Everyone also needs to keep the environment clean, protect the beach and the marine biodiversity. Hosts need

to be hospitable to show tourists the hospitality culture as a way to attract tourists. Households also need to show guests the islandic culture of hospitality, which can help them to attract tourists. In addition, we organize a cultural show with folk song and camping fire every Saturday night named “The island night” to attract tourists, which also needs to be promoted to tourists (Government officer).

Earning more money and satisfying tourists with good services should be included in SE. We all know that we need to keep the environment clean, keep the beach clean and not exploit fish or corals to attract tourists. We have classified rubbish into organic and inorganic and do not use plastic bag to protect the environment. We also need to promote our culture of hospitality to attract tourists through positive attitude and excellent services provided to guests. When guests come to our homestay, we will serve them as our family members. We cook our local food for them and bring them for a sightseeing around the island. We always serve them with our best hospitality to show them the friendliness of islandic inhabitants”. We also introduced a cultural event called “The Island night” to tourists as part of promoting local culture to attract tourists (Entrepreneur)

In **Phu Quoc Island** (developed tourism setting), the perceptions of local government officers and entrepreneurs were slightly different. Local government officers perceived that SE must achieve economic, social and environmental sustainability through entrepreneurial actions. In contrast with the other island settings, cultural sustainability did not appear in the perceptions of stakeholders on this island. This group of stakeholders claimed that tourism

enterprises, including family-owned businesses, had no difficulty in seeking business viability, since the number of tourists coming to the island was stable and increasing - a clear advantage of a developed tourism setting. However, to be sustainable, in addition to achieving business growth (making higher profits) and satisfying tourists (providing good service to tourists), tourism enterprises should be aware of supporting society (improving local well-being), resolving social issues (reducing crime) as a consequence of tourism development, protecting the environment (keeping the surrounding environment clean) and conserving the marine biodiversity (protecting the beaches and marine organisms).

Firms need to gain economic development for themselves by making higher profit. In tourism, satisfying tourists by good services is a way to earn money. The companies should be responsible for helping other people in the society as a way of paying back. Furthermore, since tourism development has caused many issues including crime, tackling this issue is not only the responsibility of local authority but also of local firms. Everyone needs to keep the environment clean. They also have the responsibility to protect the beach as a tourism product and protect the marine biodiversity to bring a good image of the island to tourists
(Government officer)

Meanwhile, entrepreneurs perceived that SE refers to economic sustainability and environmental sustainability, without mentioning social sustainability.

Sustainable development is how to earn more money from tourism, make the business richer and satisfy guests. We also have to keep the surrounding environment clean, protect the beaches and marine biodiversity. Otherwise, tourists will not return and we cannot earn money. (Entrepreneur)

Discussion

Moving away from the dominant focus on economic and environmental sustainability, an emerging stream of literature (e.g. Aquino, Luck and Schanzel 2018; Hall et al. 2010; Tilley and Young 2009) has called for better understanding of the significance of stakeholder perceptions and interactions in shaping SE as a holistic phenomenon. Indeed, we respond to such calls in this paper by offering insights into the critical role played by stakeholder perceptions of SE dimensions at different levels of tourism development and practice in island contexts. Particularly, the perceptions of two stakeholder groups, entrepreneurs (family-owned accommodation) and government officers, were the focus of analysis. Emerging from the findings are two prominent aspects, which make significant contributions to the theory of SE in the tourism sector: (1) a more holistic conceptualization of SE, and (2) the influence of different levels of tourism development on stakeholders' perceptions of SE.

Our study extends the SE scholarship by enriching the definitional debate on the concept, and arguing for a more holistic concept of SE in the tourism sector in three ways: (i) the inclusion of the cultural dimension of sustainability, (ii) new entrepreneurial-based characteristics of economic sustainability, and (iii) interaction among the sustainability pillars of SE. Firstly, CS within the SE concept, which is discussed without empirical evidence in the existing tourism literature (Swanson and DeVereaux 2017), appears in the perceptions of stakeholders in the 'involved' and 'developing' tourism settings to conserve (conserving islandic beliefs) and promote local culture for current and future sustainability. With the finding of CS in the SE framework, we empirically support scholarly argument that CS is a missing pillar from the sustainability discourse, and requires attention in future research (Burford et al. 2013; Nurse 2006; Racelis 2014; Seghzzo 2009). Our study extends existing tourism studies of CS at organizational level, by revealing different meanings of CS due to different levels of tourism development in the island context. Regardless of the immediate context, the level of tourism development has a differing impact on specific dimensions of SE. Cultural dimension

becomes an enabling factor for economic sustainability in the early stages of development. The relative importance of CS diminishes as the level of development increases, because of shifting emphasis towards economic sustainability manifested in increasing investment in infrastructure, volume of tourists attracted to the place and associated commercial activity.

More specifically, in Ly Son island (involved stage), CS refers to both aspects of promoting the island culture of hospitality through activities, including treating guests as family members, experiencing the daily life with guests, and cooking local foods for guests, promoting local cultural sites (tangible heritage) (Tuan and Navrud 2008; Wai-Yin and Shu-Yun 2004) and events (intangible heritage) (Lee and Paris 2013; Okech 2011), as well as conserving temples and pagodas (tangible heritage) as an islandic belief. Meanwhile, CS at the developing stage (Cham island) focused more on promoting the islandic culture of hospitality, since the tourism planning in this island has prioritized community-based tourism for a long time. This finding empirically reinforces the theoretical arguments by Ekins and Newby (1998) and Tilley and Young (2009) of the important role of entrepreneurs in generating welfare for their localities. Indeed, promoting local cultural sites and conserving temples and pagodas as an islandic belief were not included in the dimensions of CS on this island because of its physical location. With these outcomes, our findings echo the results of a previous study on CS on the dimensions of sharing local food (i.e. Agyeiwaah 2019). Particularly, we show that in the early stage of tourism development, aspects of CS, such as “conserving” and “promoting” local culture in terms of tangible and intangible heritages were critical to the current and future economic sustainability of the island. This also aligns with more general entrepreneurship discourse (Shepherd and Patzelt 2011; Tilley and Young 2009) that SE aims to achieve both preservation in the **present** time, and gains for future generations. We also empirically support the CS dimensions of the framework put forward by Roberts and Tribe (2008), including host reaction to tourists and cultural promotion. Furthermore, we demonstrate that cultural

sustainability is a unique factor to attract tourists (Frias et al. 2012; Ritchie and Zins 1978; Timothy 2011). Therefore, both tangible and intangible attributes of CS should be considered in the overall planning of island development.

Secondly, unlike previous studies on economic sustainability in the tourism industry which focused on the impact of economic sustainability, such as contributions to local economic development through job creation and tax contributions (De Grosbois 2012), cost reduction within companies (Ayuso 2006; Kasim 2007), or creating sustainable tourism products (Horng et al. 2018), our study demonstrates that the economic sustainability dimension of the SE concept is more entrepreneurially inclusive of economic viability (firm survival), firm growth (making profit), tourist satisfaction and promotion of the destination. This finding reveals a close link between economic sustainability within tourism enterprises and economic sustainability of the destination and the whole industry, which has been examined in previous tourism studies. Thus, we suggest that to achieve economic sustainability, tourism enterprises need to take into account the triangle of entrepreneurship, industry characteristics and the whole destination.

Thirdly, our study adds a theoretical contribution to the literature on SE in the tourism sector by revealing interconnections between the sustainability pillars within the concept of sustainable tourism entrepreneurship. Previously, each sustainability pillar in this concept was discussed equally (e.g. Cohen and Winn 2007; Hockerts and Wustenhagen 2010; Schaltegger et al. 2016; Shepherd and Patzelt 2011). However, our study reveals that sustainability pillars in SE are connected, and that such connections are impacted by levels of tourism development. In particular, cultural and environmental sustainability need to be promoted to achieve economic sustainability in the early stage of tourism development, since they appear as driving forces to attract and satisfy tourists, which is an important dimension of economic sustainability for the present and future generations. Therefore, we propose that environmental sustainability

and CS play a critical role in achieving economic sustainability. This finding provides opposite evidence to the argument that economic sustainability and cultural sustainability are incompatible: “The economic values that underlie the inexorable progress of globalization are in many respects at odds with the cultural values that are an indispensable component of the product, consumption and experience of culture” (Throsby 2008, p. 29). Additionally, this finding extends the findings of Horng, Hsu, and Tsai (2018), which highlighted the intra-relational elements within a sustainability pillar. We add to this, by exploring the interrelation between sustainability pillars. In particular, Horng et al. (2018) revealed that, within economic sustainability dimensions, sustainable tourism products affected philanthropy, supplier assessment and local benefits. Thus, we argue that SE is not merely perceived by adding up four dimensions on the basis of the quadruple bottom line. It is also about linking sustainability dimensions in conjunction with entrepreneurial actions. Such interaction allows entrepreneurial opportunities to prosper in tourism contexts, with the ultimate objective of achieving sustainable development, thus using sustainability in its most inclusive sense, as emanating from our research.

Furthermore, sustainable entrepreneurs are embedded in specific contexts (Tilley and Young 2009); the relationship between these elements (i.e. entrepreneur and island context) influences how entrepreneurs perceive the concept of sustainability and their subsequent actions. These considerations led us to expand the literature of tourism development by revealing that different island contexts characterised by different levels of tourism development have different effects on stakeholders’ perceptions of SE. Prominently, business viability (firm survival) and promotion of the island as dimensions of economic sustainability only appear in the perceptions of stakeholders in the involved tourism setting, due to the limited number of tourists and low publicity of a destination at the early stage of tourism development. Additionally, only government officers in the developed tourism setting (Phu Quoc Island)

mentioned social sustainability. Furthermore, it is acknowledged that tackling social issues derived from tourism development, such as crime or drug abuse in the developed stage, requires coordination and engagement with local residents, including entrepreneurs, as part of their social responsibility. This perception of local government on social sustainability largely aimed for sustainable development for the future of the whole island, not merely for the current; thus, it echoed the argument from Tilley and Young (2009) that sustainability entrepreneurs should also look into generating wealth for future generations in addition to dealing with current social and environmental issues.

By contrast, in involved and developing tourism settings, such voluntary entrepreneurial engagement to resolve social issues such as poverty may be limiting, due to family-owned businesses being small, with limited financial resources. Ad-hoc responses to specific calls by local government or local unions were perceived as not being sustainable, because they did not emanate from voluntary attitudes. We argue that sustainable development actions should emanate from ethically based discourse, or that these actions should be the result of an innate duty (Racelis 2014). This is because “as rational human beings, preserving Earth’s environment and protecting the welfare of society as a whole are morally the right and the good things to do” (Salamat 2016, p.5).

Finally, CS did not appear in the perceptions of stakeholders in the developed tourism setting, due to different tourism planning. In the involved and developing tourism settings, the cultural values of friendliness and hospitality, together with cultural festivals and events, were determined as values to attract tourists for both current and future value creation. Thus, planning by local governments was aimed at developing cultural and community-based tourism in these islands to promote the values of local culture to tourists. By contrast, in the developed tourism setting, with planning for relaxation tourism, local government has invested in tourism infrastructure and facilities to make the island an attractive destination for tourists’ relaxation

and entertainment. This planning, if disconnected from consideration of the future impact of such development on the local context, could result in social and environmental issues that undermine the sustainability of the whole island. These findings add value to the nascent literature on SE in the tourism industry by suggesting that future tourism research on SE cannot be disconnected from tourism planning, which entails inputs from all stakeholders (Buhalis 2000). It should be inclusive of the various dimensions of sustainability in each stage of tourism development, with implications for policy making. Thus, we have empirically demonstrated that, in the context of the tourism industry, actualization of SE requires ad-hoc intervention from governments (Tilly and Young 2009).

Conclusions

This study has examined how levels of tourism development affect stakeholders' perceptions of SE by applying an inclusive definition of SE with four dimensions, including economic sustainability, social sustainability, environmental sustainability and cultural sustainability. We sought to achieve our research aim by interviewing two groups of stakeholders at local level, including governmental officers (tourism officers and Marine Protection officers) and entrepreneurs in three islands, each one characterised by a different stage of tourism development, identified respectively as "involved", "developing" and "developed" stages. The study demonstrates both similarities and distinctiveness in stakeholders' perceptions of SE across different stages of tourism development.

Regarding similarities, stakeholders in all three islands perceived that SE within family-owned accommodation businesses aimed to achieve economic and environmental sustainability in the Marine Protected Areas. Economic sustainability focused on business viability, business growth and customer satisfaction; while, environmental sustainability included a focus on protecting the surrounding environment and conserving marine

biodiversity. However, there were prominent differences in stakeholders' perceptions of SE across the islands: cultural sustainability was an important dimension that we add to the SE domain, and its relative importance was contingent upon the level of tourism development. Overall, we offer insights into the SE domain in the context of tourism by highlighting its multifaceted nature, and by demonstrating the interlocking four dimensions and the interaction between them empirically from the perspective of key stakeholders.

Our findings provide two significant theoretical contributions to SE and tourism development scholarship. Firstly, this study has added to SE research by empirically examining and expanding the theory with four pillars of SE in the tourism context, including economic sustainability, social sustainability, environmental sustainability and cultural sustainability. In this vein, we also extended the understanding of CS at organizational level by discovering that CS dimensions varied in different contexts characterised by different levels of tourism development. More importantly, we found interactions between the sustainability pillars. In particular, while previous studies discussed sustainability pillars equally (e.g. Cohen and Winn 2007; Hockerts and Wustenhagen 2010; Schaltegger et al. 2016; Shepherd and Patzelt 2011), we found that cultural and environmental sustainability contributed to attracting and satisfying tourists, which leads to economic sustainability. Additionally, we added to the understanding of organizational economic sustainability by exploring more entrepreneurial-based dimensions, and suggested that organizational economic sustainability in the tourism industry evolves from the triangle of entrepreneurship (business viability and business growth), industry characteristics (customer satisfaction) and the whole destination (publicity of the destination).

Secondly, by employing a qualitative research method, we advanced the understanding of stakeholders' perceptions from areas at different levels of tourism development. Accordingly, our study demonstrates that each stage of tourism development resulted in different perceptions of SE's dimensions. These differences derived from not only the contextual factors as a result

of tourism development, but also from tourism planning. Thus, we suggested that embedding tourism planning into future research on SE is critical to discovering additional elements of sustainability pillars within the concept of SE in the tourism industry.

This study is not without limitations. Firstly, it has only examined the perceptions of SE from two stakeholder groups, which are government officers and family-owned entrepreneurs, in the island context. Secondly, the results are specific to the three island contexts. We suggest that these limitations can be addressed in future studies. Particularly, further research on the perceptions of SE from the demand side (tourists and residents), and comparative studies between the supply and demand sides, and between island and inland areas are to be encouraged. In addition, future research on different stakeholders' perceptions of SE might consider adopting comparative case studies between SMEs and large tourism enterprises, and across different national settings to account for institutional and cultural differences.

Emerging findings from this study also make contributions to practice and policies by demonstrating implications for both government officers and entrepreneurs. Specifically, in the developed tourism setting, local government may need to consider promoting local culture in tourism planning. Such a focus may be of benefit because cultural sustainability in the island context of this study helps to protect and promote local marine values, which can in turn help to attract more tourists. In addition, the finding of social sustainability in the perception of government officers in the developed island implies a responsibility from an entrepreneurial perspective. Tourism development is not without its drawbacks: the fast economic development of the island has occurred at the expense of social sustainability, leading to subsequent social issues, such as crime. As mentioned by local government officers, this issue cannot be tackled without the involvement of entrepreneurs. Hence, it may be argued that entrepreneurs should be made aware of their role in coordinating with local government to deal with social issues caused by tourism development, not only for the social sustainability of their

businesses, but also for the sustainability of the whole destination, which is beneficial to future generations. Additionally, it is local government's task to educate and encourage entrepreneurs to raise awareness of social responsibility.

REFERENCES

Agyeiwaah, E. (2019). "Exploring the relevance of sustainability to micro tourism and hospitality accommodation enterprises (MTHAEs): Evidence from home-stay owners," *Journal of Cleaner Production* 226, 159-171.

Al-Amin, A.Q., W.L. Filho, and M.A. Kabir (2015). "The challenges of sustainability in business: how governments may ensure sustainability for offshore firms," *Technological and Economic Development of Economy* 24(1), 1-33.

Allen, L.R., P.T. Long, R.R. Perdue, and S. Kieselbach (1988). "The impact of tourism development on residents' perceptions of community life," *Journal of travel research* 27(1), 16-21.

Almeida-García, F., M.Á. Peláez-Fernández, A. Balbuena-Vázquez, and R. Cortés-Macias (2016). "Residents' perceptions of tourism development in Benalmádena (Spain)," *Tourism Management* 54, 259-274.

Akrivos, C., P. Reklitis., and M. Theodoroyiani (2014). "Tourism entrepreneurship and the adoption of sustainable resources. The case of Evritania prefecture," *Procedia-Social and Behavioral Sciences* 148, 378-382.

Aquino, R.S., M. Luck, and H.A. Schanzel (2018). "A conceptual framework of tourism social entrepreneurship for sustainable community development", *Journal of Hospitality and Tourism Management*, 37, 23-32.

Arroyo, C.G., C. Barbieri, and S.R. Rich (2013). "Defining agritourism: A comparative study of stakeholders' perceptions in Missouri and North Carolina," *Tourism Management* 37, 39-47.

Ateljevic, J., and S.J. Page, eds. (2009). *Tourism and entrepreneurship*. Routledge.

Atiq, M., and M. Karatas-Ozkan (2013). "Sustainable corporate entrepreneurship from a strategic corporate social responsibility perspective: Current research and future opportunities," *The International Journal of Entrepreneurship and Innovation* 14(1), 5-14.

Aydin, B., and M.D. Alvarez (2016). "English-speaking tourists' evaluation of sustainability attributes in cultural tourism destination: The case of Cusco," *Teorija in Praksa* 53(4), 942-958.

Ayuso, S. (2006). "Adoption of voluntary environmental tools for sustainable tourism: Analysing the experience of Spanish hotels," *Corporate Social Responsibility and Environmental Management* 13(4), 207-220.

Bogdan, R., and S.J. Taylor (1975). *Introduction to qualitative research methods: A phenomenological approach to the social sciences*. New York: John Wiley.

- Bohdanowicz, P., and P. Zientara (2009). "Hotel companies' contribution to improving the quality of life of local communities and the well-being of their employees," *Tourism and Hospitality Research* 9(2), 147-158.
- Bohdanowicz, P., P. Zientara, and E. Novotna (2011). International hotel chains and environmental protection: an analysis of Hilton's we care! programme (Europe, 2006–2008), "*Journal of Sustainable Tourism* 19(7), 797-816.
- Brundtland, G.H. (1987). *Our common future*. World Commission for Environment and Development. Brussels.
- Buhalis, D. (2000). "Marketing the competitive destination of the future," *Tourism management* 21(1), 97-116.
- Burford, G., E. Hoover, I. Velasco, S. Janouskova, A. Jimenez, G. Piggot, D. Podger, and K.M. Harder (2013). "Bringing the "Missing Pillar" into sustainable development goals: towards intersubjective value-based indicators," *Sustainability* 5(7), 3035-3059.
- Burrell, W. G., and G. Morgan (1979). *Sociological paradigms and organisational analysis*. London, Heinemann
- Butler, R.W. (1980). "The concept of a tourist area cycle of evolution: implications for management of resources," *The Canadian Geographer* 24(1), 5-12.
- Byrd, E.T., H.E. Bosley, and M.G. Dronberger (2009). "Comparisons of stakeholder perceptions of tourism impacts in rural eastern North Carolina," *Tourism Management* 30(5), 693-703.
- Choi, D.Y., and E.R. Gray (2008). "The venture development processes of "sustainable" entrepreneurs," *Management Research News* 31(8), 558-569.
- Choudhari, S.C., G.K. Adil, and U. Ananthakumar (2012). Exploratory case studies on manufacturing decision areas in the job production system. *International Journal of Operations & Production Management*, 32(11), 1337-1361.
- Ciasullo, M., and O. Troisi (2013). "Sustainable value creation in SMEs: A case study," *The TQM Journal* 25(1), 44-61.
- Clarkson, M.E. (1995). "A stakeholder framework for analyzing and evaluating corporate social performance," *Academy of management review* 20(1), 92-117.
- Cohen, B., B. Smith, and R. Mitchell (2008). "Toward a sustainable conceptualization of dependent variables in Entrepreneurship Research," *Business Strategy and the Environment* 17(2), 107-119.
- Cohen, B., and M.I. Winn (2007). "Market imperfections, opportunity and sustainable entrepreneurship," *Journal of Business Venturing* 22(1), 29-49.
- Cooper, C. (1992). "The Lifecycle Concept and Strategic Planning for Coastal Resorts," *Built Environment* 18(1), 57-66.
- Cowper-Smith, A., and D. de Grosbois (2011). "The adoption of corporate social responsibility practices in the airline industry," *Journal of Sustainable Tourism* 19(1), 59-77.
- Crals, E., and L. Vereeck (2004). "Sustainable entrepreneurship in SMEs: theory and practice". In *3rd Global Conference in Environmental Justice and Global Citizenship, Copenhagen, Denmark*.

Crnogaj, K., M. Rebernik, B. Bradac Hojnik, and D. Omerzel Gomezelj (2014). "Building a model of researching the sustainable entrepreneurship in the tourism sector," *Kybernetes* 43(3/4), 377-393.

Cvelbar, L.K., and L. Dwyer (2013). "An importance–performance analysis of sustainability factors for long-term strategy planning in Slovenian hotels," *Journal of sustainable tourism* 21(3), 487-504.

De Grosbois, D. (2012). "Corporate social responsibility reporting by the global hotel industry: Commitment, initiatives and performance," *International Journal of Hospitality Management* 31(3), 896-905.

De Grosbois, D. (2016). "Corporate social responsibility reporting in the cruise tourism industry: a performance evaluation using a new institutional theory based model," *Journal of Sustainable Tourism* 24(2), 245-269.

De Lange, D., and R. Dodds (2017). "Increasing sustainable tourism through social entrepreneurship," *International Journal of Contemporary Hospitality Management* 29(7), 1977-2002.

Dean, T.J., and J.S. McMullen (2007). "Toward a theory of sustainable entrepreneurship: Reducing environmental degradation through entrepreneurial action," *Journal of business venturing* 22(1), 50-76.

Denzin, N.K., and Y.S. Lincoln (2003). *Strategies of qualitative research*. CA: Sage Publications Inc.

Domínguez-Gómez, J.A., and T. González-Gómez (2017). "Analysing stakeholders' perceptions of golf-course-based tourism: A proposal for developing sustainable tourism projects," *Tourism Management* 63, 135-143.

Elkington, J. (1997). *Cannibals with forks: The triple bottom line of twentieth century business*. Capstone: Oxford.

Ekins, P. and L. Newby (1998). "Sustainable Wealth Creation at the Local Level in an Age of Globalization", *Regional Studies* 32, 863-877.

Eisenhardt, K.M. (1989). "Building theories from case study research," *Academy of management review* 14(4), 532-550.

Flyvbjerg, B. (1998). *Rationality and power: Democracy in practice*. University of Chicago press.

Font, X., A.Walmsley, S. Cogotti, L. McCombes, and N. Hausler (2012). "Corporate social responsibility: The disclosure–performance gap," *Tourism Management* 33(6), 1544–1553

Frías, D.M., M.A.Rodríguez, J. Alberto Castañeda, C.M. Sabiote, and D. Buhalis (2012). "The formation of a tourist destination's image via information sources: The moderating effect of culture," *International Journal of Tourism Research* 14(5), 437-450.

Gephart, R. (2004). "From the editors: Qualitative research and the *Academy of Management Journal*," *Academy of Management Journal* 47 (4), 454–462.

Goeldner, C.R., and J.R.B. Ritchie (2003). *Tourism: Principles, practices, philosophies (9th ed.)*. Hoboken, NJ: John Wiley & Sons, Inc.

- Hall, J.K., G.A. Daneke, and M.J. Lenox (2010). "Sustainable development and entrepreneurship: Past contributions and future directions," *Journal of Business Venturing* 25(5), 439-448.
- Hardy, A. (2005). "Using grounded theory to explore stakeholder perceptions of tourism," *Journal of Tourism and Cultural Change* 3(2), 108-133.
- Hardy, A.L., and R.J. Beeton (2001). "Sustainable tourism or maintainable tourism: Managing resources for more than average outcomes," *Journal of Sustainable tourism* 9(3), 168-192.
- Hockerts, K., and R. Wüstenhagen (2010). "Greening Goliaths versus emerging Davids—Theorizing about the role of incumbents and new entrants in sustainable entrepreneurship," *Journal of Business Venturing* 25(5), 481-492.
- Høgevold, N. M., G. Svensson, H.B. Klopper, B. Wagner, J.C.S.Valera, C. Padin, and D. Petzer (2015). "A triple bottom line construct and reasons for implementing sustainable business practices in companies and their business networks," *Corporate Governance* 15(4), 427-443.
- Holden, A. (2010). "Exploring stakeholders' perceptions of sustainable tourism development in the Annapurna Conservation Area: Issues and challenge," *Tourism and Hospitality Planning & Development* 7(4), 337-351.
- Horng, J.S., H. Hsu, and C.Y. Tsai (2018). "An assessment model of corporate social responsibility practice in the tourism industry," *Journal of Sustainable Tourism* 26(7), 1085-1104.
- Hovinen, G.R. (2002). "Revisiting the destination lifecycle model," *Annals of tourism research* 29(1), 209-230.
- Johnson, J.D., D.J. Snepenger, and S. Akis (1994). "Residents' perceptions of tourism development," *Annals of tourism research* 21(3), 629-642.
- Kallmuenzer, A., W. Nikolakis, M. Peters, and J. Zanon, (2018). "Trade-offs between dimensions of sustainability: exploratory evidence from family firms in rural tourism regions," *Journal of Sustainable Tourism* 26(7), 1204-1221.
- Kasim, A. (2007). "Towards a wider adoption of environmental responsibility in the hotel sector," *International Journal of Hospitality & Tourism Administration* 8(2), 25-49.
- Koe, W.L., and I.A. Majid (2013). "Sustainable entrepreneurship among small and medium enterprises (SMEs) in Malaysia," *International Journal of Economics, Finance and Management* 2(4), 286-290.
- Kornilaki, M., R. Thomas, and X. Font (2019). "The sustainability behaviour of small firms in tourism: the role of self-efficacy and contextual constraints," *Journal of Sustainable Tourism* 27(1), 97-117.
- Kucukusta, D., A. Mak, and X. Chan (2013). "Corporate social responsibility practices in four and five-star hotels: Perspectives from Hong Kong visitors," *International Journal of Hospitality Management* 34, 19-30.
- Kwanya, T. (2015, August). "Indigenous knowledge and socioeconomic development: indigenous tourism in Kenya," In *International Conference on Knowledge Management in Organizations* (pp. 342-352). Springer, Cham.

- Lawal, F.A., R.E. Worlu, and O.E. Ayoade (2016). "Critical success factors for sustainable entrepreneurship in SMEs: Nigerian perspective," *Mediterranean Journal of Social Sciences* 7(3 S1), 338-346.
- Lee, W., and C.M. Paris (2013). "Knowledge sharing and social technology acceptance model: Promoting local events and festivals through Facebook," *Tourism Analysis* 18(4), 457-469.
- Leitch, C.M., F.M. Hill, and R.T. Harrison (2010). "The philosophy and practice of interpretivist research in entrepreneurship: Quality, validation, and trust," *Organizational Research Methods* 13(1), 67-84.
- Luu Trong Tuan. (2018). "Activating tourists' citizenship behavior for the environment: the roles of CSR and frontline employees' citizenship behavior for the environment," *Journal of Sustainable Tourism* 26(7), 1178-1203.
- Markwick, M.C. (2000). "Golf tourism development, stakeholders, differing discourses and alternative agendas: the case of Malta," *Tourism Management* 21(5), 515-524.
- Mathew, V. (2009). "Sustainable entrepreneurship in small-scale business: Application, concepts and cases," *IUP Journal of Entrepreneurship Development* 6(1), 41.
- McGehee, N.G., F. Meng, and Y. Tepanon (2006). "Understanding legislators and their perceptions of the tourism industry: The case of North Carolina, USA, 1990 and 2003," *Tourism Management* 27(4), 684-694.
- McIntosh, A.J., P. Lynch, and M. Sweeney (2011). "My Home Is My Castle" Defiance of the Commercial Homestay Host in Tourism," *Journal of Travel Research* 50(5), 509-519.
- Meyer-Arendt, K.J. (1985). "The grand isle, Louisiana resort cycle," *Annals of tourism research* 12(3), 449-465.
- Miller, G., K. Rathouse, C. Scarles, K. Holmes, and J. Tribe (2010). "Public understanding of sustainable tourism," *Annals of tourism research* 37(3), 627-645.
- Moneva-Abadía, J.M., D. Gallardo-Vázquez, and M.I. Sánchez-Hernández (2018). "Corporate Social Responsibility as a Strategic Opportunity for Small Firms during Economic Crises," *Journal of Small Business Management*, 1-28.
- Munoz, P., and B. Cohen (2018). "Entrepreneurial narratives in sustainable venturing: beyond people, profit, and planet," *Journal of Small Business Management* 56(S1), 154-176.
- Myers, M.D. (2013). *Qualitative Research in Business & Management*. CA: Sage Publications, Newbury Park.
- Nejati, M., A. Quazi, A. Amran, and N.H. Ahmad (2017). "Social responsibility and performance: Does strategic orientation matter for small businesses?," *Journal of Small Business Management* 55, 43-59.
- Nurse, K. (2006). "Culture as the fourth pillar of sustainable development," in *Small states: economic review and basic statistics* 11, 28-40.
- Okech, R.N. (2011). "Promoting sustainable festival events tourism: A case study of Lamu Kenya," *Worldwide Hospitality and Tourism Themes* 3(3), 193-202.
- Pai, H.I. (2001). "The creation of national treasures and monuments: The 1916 Japanese laws on the preservation of Korean remains and relics and their colonial legacies," *Korean Studies* 25(1), 72-95.

- Pueyo-Ros, J., A. Ribas, and R.M. Fraguell (2018). "Uses and Preferences of Visitors to Coastal Wetlands in Tourism Destinations (Costa Brava, Spain)," *Wetlands* 38(6), 1183-1197.
- Racelis, A.D. (2014). "Sustainable Entrepreneurship in Asia: A Proposed Theoretical Framework Based on Literature Review," *Journal of Management for Global Sustainability* 2(1), 49-72.
- Ritchie, J.B., and M. Zins, (1978). "Culture as determinant of the attractiveness of a tourism region," *Annals of Tourism Research* 5(2), 252-267.
- Richins, H. (2009). "Environmental, cultural, economic and socio-community sustainability: A framework for sustainable tourism in resort destinations," *Environment, development and sustainability* 11(4), 785-800.
- Roberts, S., and J. Tribe (2008). "Sustainability indicators for small tourism enterprises—An exploratory perspective," *Journal of sustainable tourism* 16(5), 575-594.
- Salamat, M.R. (2016). "Ethics of sustainable development: the moral imperative for the effective implementation of the 2030 Agenda for Sustainable Development," in *Natural Resources Forum*. Oxford, UK: Blackwell Publishing Ltd, 3-5.
- Santiago, A. (2013). "On the road to sustainability entrepreneurship: Filipino case," *World Journal of Entrepreneurship, Management and Sustainable Development* 9(4), 255-271.
- Sardianou, E., I. Kostakis, R. Mitoula, V. Gkaragkani, E. Lalioti, and E. Theodoropoulou (2015). "Who are the entrepreneurs that adopt sustainable tourism practices?," *Journal of Regional & Socio-Economic Issues* 5(1), 25-37.
- Schaltegger, S., F. Lüdeke-Freund, and E.G. Hansen (2016). "Business models for sustainability: A co-evolutionary analysis of sustainable entrepreneurship, innovation, and transformation," *Organization & Environment* 29(3), 264-289.
- Schimmenti, E., G. Migliore, C.P. Di Franco, and V. Borsellino (2016). "Is there sustainable entrepreneurship in the wine industry? Exploring Sicilian wineries participating in the SOStain program," *Wine Economics and Policy* 5(1), 14-23.
- Schwandt, T. A. (1994). "Constructivist, Interpretivist Approaches to Human Inquiry," in *Handbook of Qualitative Research*, N. K. Denzin, and Y.S. Lincoln (Eds). London: Sage, 118-137.
- Seghezze, L. (2009). "The five dimensions of sustainability," *Environmental politics* 18(4), 539-556.
- Shaw, E. (1999). "A guide to the qualitative research process: evidence from a small firm study," *Qualitative Market Research: An International Journal* 2(2), 59-70.
- Shepherd, D.A., and H. Patzelt (2011). "The new field of sustainable entrepreneurship: Studying entrepreneurial action linking "what is to be sustained" with "what is to be developed"," *Entrepreneurship Theory and Practice* 35(1), 137-163.
- Smith, S.A. (2015). "Contentious heritage: the preservation of churches and temples in communist and post-communist Russia and China," *Past & Present* 226(suppl_10), 178-213.
- Soini, K., and I. Birkeland (2014). "Exploring the scientific discourse on cultural sustainability," *Geoforum* 51, 213-223.

- Stylidis, D., Y. Belhassen, and A. Shani (2015). "Three tales of a city: Stakeholders' images of Eilat as a tourist destination," *Journal of Travel Research* 54(6), 702-716.
- Swanson, K.K., and C. DeVereaux (2017). "A theoretical framework for sustaining culture: Culturally sustainable entrepreneurship," *Annals of Tourism Research* 62, 78-88.
- Tarnanidis, T., J. Papathanasiou, and D. Subeniotis (2017). "How Far the TBL Concept of Sustainable Entrepreneurship Extends Beyond the Various Sustainability Regulations: Can Greek Food Manufacturing Enterprises Sustain Their Hybrid Nature Over Time?," *Journal of Business Ethics*, 1-18.
- Tilley, F., and W. Young (2009). "Sustainability Entrepreneurs – Could they be the true wealth generators of the future?," *Greener Management International* 55, 79-92.
- Timothy, D.J. (2011). *Cultural heritage and tourism: An introduction* (Vol. 4). Channel View Publications.
- Timur, S., and D. Getz (2009). "Sustainable tourism development: How do destination stakeholders perceive sustainable urban tourism?," *Sustainable Development* 17(4), 220-232.
- Torabi Farsani, N., C. Coelho, and C. Costa (2012). "Geotourism and geoparks as gateways to socio-cultural sustainability in Qeshm Rural Areas, Iran," *Asia Pacific Journal of Tourism Research* 17(1), 30-48.
- Tuan, T.H., and S. Navrud (2008). "Capturing the benefits of preserving cultural heritage," *Journal of cultural heritage* 9(3), 326-337.
- Upchurch, R.S., and U. Teivane (2000). "Resident perceptions of tourism development in Riga, Latvia," *Tourism Management* 21(5), 499-507.
- Vincent, V.C., and W. Thompson (2002). "Assessing community support and sustainability for ecotourism development," *Journal of travel Research* 41(2), 153-160.
- Wai-Yin, C., and M. Shu-Yun (2004). "Heritage preservation and sustainability of China's development," *Sustainable development* 12(1), 15-31.
- Yin, R.K. (2003). *Case study research; designs and method* (3rd ed.). Thousand Oaks, CA: Sage Publications, Inc.
- Yin, R.K. (2009). *Case study research: Design and methods* (4th ed.). Thousand Oaks, CA: Sage.

APPENDIX A: Clarifications of characteristics of each stage of tourism development

Stage	Characteristics
Exploration	Visitors are limited. Visitor sites have no specific facilities for visitors. The physical fabric and social milieu of the area would be unchanged by tourism. The arrival of visitors has little significance on economic and social life.
Involvement	The number of visitors increases and assumes some regularity. Tourist seasons are emerging. Locals begin to provide facilities primarily for visitors (homestay, guesthouses, etc.). Some advertising is developed to attract tourists. Organization of tourist travel arrangements. Basic infrastructure has been built.
Development	The number of visitors increases rapidly. Noticeable changes of physical appearance arise. Large-scale accommodations appear. Privately-owned tourism businesses change from local to international. Advertising becomes intensive. Tourism stakeholders are diverse. Infrastructure such as roads, cargo building, international airport or ferry terminal are developed. Tourism facilities are developed (golf courses, etc.)
Consolidation	The rate of increase in the number of visitors declines. Tourism has become a major part of the local economy. Tourism has been dominated by major franchises and chains. Marketing and advertising are wide reaching. Well-defined recreational business districts have been formed.
Stagnation	The number of visitors reaches its peak. The destination is no longer fashionable. The destination has heavy reliance on repeat visits. Imported artificial facilities supersede the natural and genuine cultural attractions. New development will be peripheral to the original tourist area.
Decline	The destination faces decline in the market and is unable to compete with newer destinations. The destination no longer appeals to vacationers. Tourist facilities have often been replaced by non-tourist related structures as the destination moves out of tourism. Hotels may become condominiums, convalescent or retirement homes or conventional apartments. Local involvement is likely to increase as costs decline. The destination either becomes a tourist slum or loses its tourist function completely. Carrying capacity has been reached or exceeded.
Rejuvenation	A complete change in attractions on which tourism has been based. Either a new attraction is constructed or a previously untapped natural resource has been utilized. The development of new facilities becomes economically feasible. A new avenue for recreation appears.

Source: Adapted from Butler (1980)

APPENDIX B: Interview Protocol

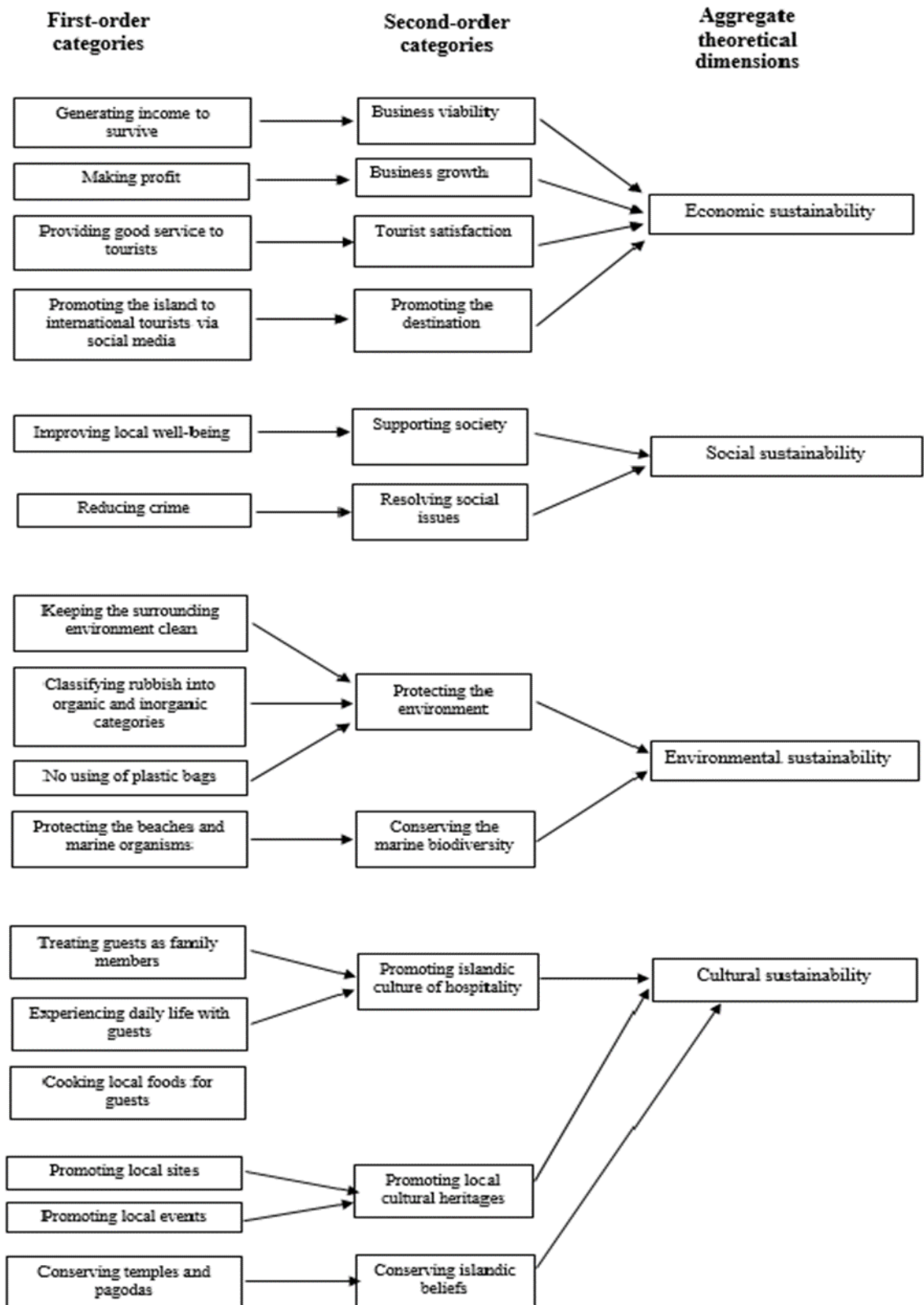
1. What is your understanding of sustainable entrepreneurship? What would be involved?
Who would be involved?
2. What is your understanding of economic sustainability? How can economic sustainability be achieved in this island to impact on the present and future?
3. What is your understanding of social sustainability? How can social sustainability be achieved in this island to impact on the present and future?
4. What is your understanding of environmental sustainability? How can environmental sustainability be achieved in this island to impact on the present and future?
5. What is your understanding of cultural sustainability? How can cultural sustainability be achieved in this island to impact on the present and future?

APPENDIX C: Research Participants

GROUP A: Government Officers	
Location	Interviewees
Ly Son Island	People's Committee's key tourism officer Marine Protected Organization's key officer
Cham Island	People's Committee's key tourism officer Marine Protected Organization's key officer
Phu Quoc Island	People's Committee's key tourism officer Marine Protected Organization's key officer

GROUP B: Firm Owners		
Island	Type of enterprise	Interviewee
Ly Son island	16 guest houses	26 owners
	10 homestays	
Cham island	11 homestays	11 owners
Phu Quoc island	10 hotels	20 owners
	10 guest houses	

Figure 1
The Coding System



LIST OF TABLES

Table 1

General Characteristics of Research Sites

Island	Size (km²)	Number of residents (June 2017)	Number of enterprises (June 2017)
Ly Son (involved tourism setting)	9.97	21,835	Total: 89 -SMEs (non-family owned): 19 -Family-owned SMEs: 70
Cham (developing tourism setting)	8.3	3,047	Total: 30 (only family-owned businesses/homestays)
Phu Quoc (developed tourism setting)	593	122,367	Total : 350 - Large: 5 - Micro, small and medium: 345

Source: Tourism reports for first two quarters of 2017 from Ly Son District, Tan Hiep Ward, and Phu Quoc District

Table 2

Secondary Data and Sources

Secondary data	Source
Classification of enterprises in Vietnam	Vietnam Chamber of Commerce and Industry (2015)
General introduction of the research context and research sites (size, population, number of tourists, number of tourism enterprises, etc.)	Local tourism department
Tourism planning of each research site	Local tourism department
Official local governmental papers on Sustainable Development	Local People's Committee

Table 3
Classification of Enterprises in Vietnam

Sector	Micro enterprise	Small enterprise		Medium enterprise		Large enterprise	
	Labour	Labour	Capital	Labour	Capital	Labour	Capital
Agriculture, forestry and fishery	<=10	Over 10, under 200	<=20 billion VND (892,857 USD)	Over 200, under 300	Over 20 billion VND (892,857 USD), under 100 billion VND (4,464,285 USD)	Over 300	Over 100 billion VND (4,464,280 USD)
Industrial and construction	<=10	Over 10, under 200	<=20 billion VND (892,857 USD)	Over 200, under 300	Over 20 billion VND (892,857 USD), under (4,464,285 USD)	Over 300	Over 100 billion VND (4,464,280 USD)
Trade and services	<=10	Over 10, under 50	<=10 billion VND (446,428 USD)	Over 50, under 100	Over 10 billion VND (446,428 USD), under 50 billion VND (892,857 USD)	Over 100	Over 50 billion VND (2,232,140 USD)

Source: Vietnam Chamber of Commerce and Industry (2015)

Table 4**Characteristics of the Research Sites**

Characteristic	Ly Son Island (involved tourism setting)	Cham Island (developing tourism setting)	Phu Quoc Island (developed tourism setting)
Number of visitors	The number of visitors increased from 36,620 people in 2014 to 164,902 people in 2016	The number of visitors reached 330,614 people in August 2017. Meanwhile, the total number of tourists in 2015 and 2016 was 367,548 visitors and 402,187 visitors respectively	From 2013 to 2016, the number of tourists was threefold (from 416,353 visitors in 2013 to 1,450,000 visitors in 2016)
Tourism infrastructure and facilities	Basic tourism infrastructure including ferry crew to transport from the mainland to the island, the harbour bridge, and road system	-Since 2013, 1000 billion VND (approximately 44 billion USD) has been invested for tourism infrastructure upgrading on Cham Island including the high-speed canoe crew, harbour bridge, road system, and electricity. - Various tourism services such as transportation, food and beverages, accommodation, or souvenir shops have been consolidated	- Intensive infrastructure including international airport, roads, ferry terminal, luxury hotels and resorts, recreation centres and golf courses. - Investment from numbers of large international and local investors such as Accor, Marriot, Intercontinental, Vin Group, Shell Group and Sun Group
Accommodation services	6 hotels, 43 hostels, and 56 homestays (March, 2017)	31 accommodation units which are all homestays (August 2017)	524 accommodation units (four 5-star hotels/resorts, and six 4-star hotels/resorts. The rest includes 3-star, 2-star, 1-star hotels/resorts, hostels, and guesthouses)
Tourism planning	Community-based tourism	Community-based tourism	Destination tourism

Source: Tourism reports from Ly Son District, Tan Hiep Ward and Phu Quoc District

Table 5
Findings across the Cases

Main theme	Aggregate theoretical dimensions	Second-order categories	First-order categories	Ly Son Island (involved stage)		Cham Island (developing stage)		Phu Quoc Island (developed stage)	
				Government officers	Entrepreneurs	Government officers	Entrepreneurs	Government officers	Entrepreneurs
Dimensions of SE	Economic sustainability	Business viability	Generating income to survive	v	v				
		Business growth	Making profit	v	v	v	v	v	v
		Tourist satisfaction	Providing good services to tourists	v	v	v	v	v	v
		Promotion of the destination	Promoting the island to international tourists via social media	v	v				
	Social sustainability	Supporting the society	Improving local well-being					v	
		Resolving social issues	Reducing crime					v	
	Environmental sustainability	Protecting the environment	Keeping the surrounding environment clean	v	v	v	v	v	v
			Classifying rubbish into organic and inorganic			v	v		
			No use of plastic bags			v	v		
		Conserving the marine biodiversity	Protecting the beaches and marine organisms	v	v	v	v	v	v
	Cultural sustainability	Promoting islandic culture of hospitality	Treating guests as family members	v	v	v	v		
			Experiencing daily life with guests	v	v	v	v		
			Cooking local food for guests	v	v	v	v		
		Promoting local cultural heritages	Promoting local sites	v	v				
			Promoting local events	v	v	v	v		
	Conserving islandic beliefs	Conserving temples and pagodas		v					

Table 6
Tables of Quotes across the Cases

Main theme	Aggregate theoretical dimensions	Second-order categories	First-order categories	Ly Son Island (involved stage)		Cham Island (developing stage)		Phu Quoc Island (developed stage)		
				Government officers	Entrepreneurs	Government officers	Entrepreneurs	Government officers	Entrepreneurs	
Dimensions of SE	Economic sustainability	Business viability	Generating income to survive	“To be sustainable, firms need to earn money to survive first, then make profit. Firms also need to satisfy tourists by providing good services. As we are at the early stage of tourism development, we need to promote the island to international tourists by many ways such as the government portal, or advertising campaigns”	“Survival is the most important thing, then making profit to grow. Satisfying tourists with good services is also important. We also need to promote the islands to international tourists to attract more tourists via social media. By this way, we can attract more international tourists to make higher profit”	“I think making profit and tourist satisfaction are parts of SE”				
		Business growth	Making profit					“Earning more money and satisfying tourists by providing good services should be the elements of SE”	“Firms need to gain economic development for themselves by making higher profit. In tourism, satisfying tourists by good services is a way to earn money”	“Sustainable development is how to earn more money from tourism, make the business richer and satisfy guests”
		Tourist satisfaction	Providing good service to tourists							
	Promotion of the destination	Promoting the island to international tourists via social media								
		Supporting society	Improving local well-being					“The companies should be responsible for helping other people in the society as a way of paying back”		

	Social sustainability								
		Resolving social issues	Reducing crime						“Since tourism development has caused many issues including crime, tackling this issue is not only the responsibility of local authority but also of local firms”
	Environmental sustainability	Protecting the environment	Keeping the surrounding environment clean	“Firms are also responsible for keeping the environment clean; protect the beaches and marine biodiversity to attract tourists”	“Keeping the environment clean, protecting the beach and marine biodiversity are also important”	“As being guided by us, residents need to classify rubbish into organic and inorganic to protect and not using plastic bags to protect the environment”	“We all know that we need to keep the environment clean, keep the beach clean and not exploit fish or corals to attract tourists. We have classified rubbish into organic and inorganic and do not use plastic bag to protect the environment”	“Everyone needs to keep the environment clean”	“We also have to keep the surrounding environment clean”
			Classifying rubbish into organic and inorganic						
			No use of plastic bags						
		Conserving the marine biodiversity	Protecting the beaches and marine organisms	“Firms are also responsible for keeping the environment clean; protect the beaches and marine biodiversity to attract tourists”	“Keeping the environment clean, protecting the beach and marine biodiversity are also important”	“Everyone also needs to keep the environment clean, protect the beach and the marine biodiversity”	“We all know that we need to keep the environment clean, keep the beach clean and not exploit fish or corals to attract tourists”	“They also have the responsibility to protect the beach as a tourism product and protect the marine biodiversity to bring a good	“We also have to keep the surrounding environment clean, protect the beaches and marine biodiversity. Otherwise, tourists will not

								image of the island to tourists”	return and we cannot earn money”
Cultural sustainability	Promoting island culture of hospitality	Treating guests as family members	“People in this island are very hospitable, which is a good feature of local culture. Firms need to show that to tourists to satisfy tourists and make them return”	“Building up our marine culture of honesty, friendliness, and hospitality through serving guests. Tourists come to homestays to experience life with the host’s family. Therefore, we always let our guests take part in our daily life as a member of our family. We usually talk and cook the local food together. We are trying to make them feel that our homestay is their home”	“Hosts need to be hospitable to show tourists the hospitality culture as a way to attract tourists. Households also needs to show guests the islandic culture of hospitality, which can help them to attract tourists”	“We also need to promote our culture of hospitality to attract tourists through positive attitude and excellent services provided to guests. When guests come to our homestay, we will serve them as our family members. We cook our local food for them and bring them for a sightseeing around the island. We always serve them with our best hospitality to show them the friendliness of islandic inhabitants”			
		Experiencing the daily life with guests							
		Cooking local foods for guests							
	Promoting local cultural heritages	Promoting local sites	“They should also introduce pagodas, communes or events to tourists as a way of tourist satisfaction”	“Promote local vestiges such as temples, pagodas or communal houses as well as local events to attract tourist is also important”					
Promoting local events		“We organize a cultural show with folk song and camping fire every Saturday night named ‘The			“We also introduced a cultural event called ‘The Island night’ to tourists as part				

						island night' to attract tourists, which also needs to be promoted to tourists"	of promoting local culture to attract tourists"		
		Conserving islandic beliefs	Conserving temples and pagodas as an islandic belief		"For islandic people, belief is very important. We all do believe that we are protected by marine genius. Therefore, we contribute to conservation of pagodas, temples and communal houses annually. We also introduce our belief to tourists and they are very keen"				