



Exploring the "Greenwashing" Phenomenon in the Tourism Business Through a Sustainability Accounting Perspective

Komang Adi Kurniawan Saputra*¹, Putu Ayu Sita Laksmi², Noorliza MD. Noordin³, Nurul Hidayah⁴, Nyoman Ari Surya Dharmawan⁵, I Gusti Agung Ayu Gita Pritayanti Dinar⁶

Abstract

The hotel industry has the potential to engage in greenwashing if it increasingly pursues the title of 'green hotel' in an unstructured manner. The greenwashing label only brings losses to the company, so it needs to be avoided. Based on a sustainability accounting perspective, greenwashing can be avoided by recording environmental accounts and energy use in financial reports. Environmental management is an important part in the context of profit, people, and planet-based sustainability. Hotels adopt sustainability accounting to avoid greenwashing and get the title of green hotel by having a CHSE certificate. Sustainability accounting is also reflected in green competitive advantage. The concept of green competitive advantage has been described as the condition of a company that cannot be imitated by other businesses, where the company holds a position regarding ecological management or sustainability of innovation.

Keywords: greenwashing, sustainability accounting, green competitive advantage, green hotel

¹ Faculty of Economics and Business, Warmadewa University, Bali, Indonesia. *Corresponding Author. kaksaputra12@gmail.com

² Faculty of Economics and Business, Warmadewa University, Bali, Indonesia

³ Faculty of Business, Accounting and Finance, Mahsa University, Malaysia

⁴ Mercu Buana University, Indonesia

⁵ Accounting Study Program, Faculty of Economics, Ganesha University of Education

⁶ Legal Studies Program, Faculty of Law, Warmadewa University

Introduction

Sustainable environmental issues have become a public focus amid increasing awareness of the impact of global warming (Loehr et al., 2021). This phenomenon is an opportunity for many business people to incorporate sustainable concepts into company values or goals, as well as into products that are marketed, including the hotel business. According to a survey conducted by booking.com (2020) online with respondents from twenty-two countries, ninety percent of travelers consider eco-friendly practices important. Taking advantage of conditions like this, many industries, including hotels, are taking advantage of the situation to attract customers/tourists by placing a "green" label on their products or services (Saputra et al., 2023a). Incorporating green slogans in the company's vision and mission, placing green labels on each product, and carrying out green campaigns in the context of marketing products and services (Saputra et al., 2023b). An example is using words such as sustainable and biodegradable, or including a picture of a tree in the product display (Darvishmotevali & Altinay, 2022; Rubio-Mozos et al., 2020). What makes it strange is that sometimes claims like this come from companies that are clearly known to damage the environment, or even clearly have no green operations in running their business (Werastuti et al., 2018). Through these advertisements, the company seeks to appear 'greener'. Through this 'green' image, it is hoped that consumers will have a better view of the company compared to other products in the same sector, so that the company will experience an increase in profits. In fact, behind the increase in profit, there is also an increase in demand that damages the environment (Leonidou et al., 2015; Perdana et al., 2020).

The company formulates its communication and marketing strategies in an effort to build an environmentally friendly image. Imagery is worked on in various ways, such as green advertising, sustainable campaigns, and CSR (Corporate Social Responsibility) programs (Cantele & Zardini, 2018; Murtaza et al., 2021). Unfortunately, this good concept was not followed up with efforts that really had a positive impact on the environment (Cai et al., 2019). This is known as greenwashing practice, which can be considered as conveying and spreading misleading information (misinformation) (Gupta et al., 2019). Environmental accounting researchers have extensively researched how accounting can support companies moving away from socially irresponsible behavior, such as greenwashing (Mahoney et al., 2013). Opportunities for camouflage arise because, most often, stakeholders do not have the opportunity (eg, access to information) to assess the actual social and environmental impacts of company activities (Rao, 2020; Tuan, 2021). In addition, the company does not properly consult stakeholders; there are no mandatory reporting guidelines, audit requirements, or enforcement mechanisms, resulting in what are referred to as reporting performance gaps (Cabral & Chiappetta Jabbour, 2020; Chan & Hsu, 2016). We argue that gaps like this, as well as distorted forms of green campaigning, are evidence of camouflage (Ardito & Dangelico, 2018). Things like that are now increasingly massive. The company is changing the narrative about being environmentally friendly, about products that save the environment. In the end, the call to action they build is product purchases, even repeat orders (Manurung et al., 2022). Greenwashing is present not only from industry players, but also from the existing system, both from regulations that are made and for market needs (Gupta et al., 2019). With legitimacy built up in society, brands will get attention for their position that 'seems' to be solutive and responsive to environmental issues (Saputra et al., 2021).

Our interpretivist study (Younie et al., 2021) is an exploration of data collected through interviews with eight hotel managers who are in the category of star hotels. Our study examines the

phenomenon of greenwashing and suggests an approach for developing strategies designed to improve the sustainability performance of hotels (Bernard & Nicolau, 2022). We collected data for our research in the Province of Bali, a world tourism destination located in Indonesia. We identified study participants using convenience sampling (Gray et al., 2020). We used the legitimacy concept as a framework for constructing interview questions (O'Dwyer, 2002), analyzing data, and discussing our findings to understand the influence of ascribing negative qualities to people, whether by authorities, social groups, or individuals. We collected data through semi-structured interviews that lasted about 30-60 minutes and used thematic analysis (Caputo et al., 2021) to help us make sense of the data.

Literature Review

Basically, greenwashing is a marketing and communication strategy for a company to provide an environmentally friendly image, both in terms of products, values, and company goals, without actually carrying out activities that have an impact on environmental sustainability. The greenwashing strategy is carried out in the form of advertisements, promotions, or events with environmentally friendly themes. Through this 'green' image, it is hoped that consumers will have a better view of the company compared to other products in the same sector (Zameer et al., 2020), so that the company will experience an increase in profits. In fact, behind the increase in profit, there is also an increase in demand that damages the environment. However, greenwashing is not a corporate sin alone (Pimonenko et al., 2020). Greenwashing can occur due to errors in the entire system, both from the side of the company as a producer, the community as a consumer, the government as a regulator, and market needs (H. Chen et al., 2019; Zhang et al., 2022).

Greenwashing Labels in a Business Context

Greenwashing is motivated by the company's obligation to realize the Sustainable Development Goals (SDG), namely the Sustainable Development Goals set by the United Nations (UN) (Majeed & Kim, 2023). Greenwashing actions can make a company seem sustainable in its accountability report on SDGs (Rasoolimanesh et al., 2020). Greenwashing can be done by exaggerating the impact that is actually small, including activities that are normally carried out by companies as innovations to achieve SDGs (Hall, 2019), or even inserting things that are not related to these achievements. For example, SDG target 12.5 says "By 2030, substantially reduce waste production through prevention, reduction, recycling and reuse". In order to achieve this target, the company has the potential to carry out greenwashing by stating that its products can be recycled and reused (Saputra et al., 2021). The facts themselves do not live up to their claims.

Several cases of greenwashing have occurred according to *henergytracker.asia*, namely Seafood restaurant chain, Red Lobster, prides itself on sourcing its products sustainably and advertises its seafood as ethically caught in an environmentally friendly manner. This claim became the center of a class action lawsuit in the United States (El Sawy & Fayyad, 2019). The plaintiffs have evidence showing unsustainable and harmful fishing practices by the company. Red Lobster suppliers were previously found guilty by a US district court of violating the Endangered Species Act (ESA). Their activities have a negative impact on the endangered North Atlantic right whale population. As a result, the supplier's sustainable fisheries certificate was revoked. This directly

contradicts the marketing of the chain, which claims that the product is sustainable (Gatti et al., 2019; Pizzetti et al., 2021).

American soda company Coca-Cola was recently accused of greenwashing in two separate cases. Allegedly, the company first promotes its new low-sugar line, Coca-Cola Life, as an “eco-friendly and healthy alternative.” Second, the company allegedly claims to be committed to reducing plastic waste. In both cases, consumers have seen greenwashing. After nutritionists highlighted that the drink was still unhealthy, Coca-Cola Life disappeared from shelves. Low sugar labels allegedly mislead consumers about the total content still in the bottle. Similarly, Coca Cola went to court over its plastic waste claims, with the company being named one of the world's biggest plastic polluters. This is allegedly one of the biggest examples of greenwashing (<https://energytracker.asia/greenwashing-examples-of-top-companies/>).

Sustainability Accounting-Based Approach

Communication and marketing strategies are formulated in such a way by the company in an effort to build an environmentally friendly image. Imagery is worked on in various ways, such as green advertising, sustainable campaigns, and CSR (Corporate Social Responsibility) programs (Sara et al., 2021). Unfortunately, this good concept was not followed up with efforts that really had an impact on the environment (Jordão & Novas, 2017). This is known as greenwashing practice, which can be considered as conveying and spreading misleading information (misinformation) (Gunarathne & Lee, 2021). The target, among other things, is to attract consumer sympathy through a positive image and social responsibility, increase product value, increase popularity, respond to market needs as well as to try new markets. In the end, it's all about profit (Rounaghi, 2019).

Changes in climate cause various challenges in business that urge the corporate world to be responsible in this regard, so a sustainability report is prepared (Al-Wattar et al., 2019). The more developed the standard, the more transparent a company's information (Uyar, 2020). But in trying not to disclose information that might be considered sensitive, greenwashing occurs (Yang et al., 2020). Several countries have attempted to make the sustainability impact of public investment completely transparent so as to minimize the possibility of greenwashing, and there are currently three most common components being pursued, namely: (1) a taxonomy that classifies which economic activities rely on sustainability accounting principles; (2) the government requests additional accounting disclosures for investment products that do have sustainable features, and, (3) corporate financial reporting to ensure that the market obtains data regarding sustainability risk exposure and handling it (de Freitas Netto et al., 2020; Torelli et al., 2020; Wu et al., 2020)

Labeling Theory

The essence of our research is to understand how individuals who work, and to understand the “greenwashing” label. Applying this label to the tourism business has a big risk and even has an impact on the betrayal of energy conservation and environmental protection (Zafar et al., 2022). Deviations through labeling with production methods that are not environmentally friendly will continue as long as there are many consumers who use these goods (Di Salvo et al., 2017). That is, consumers play a role in changing the amount of demand for an item (Manurung et al., 2022). If consumers change from products that are 'said' green to products that are truly green, companies

will be more motivated to meet market needs in the form of products that are truly environmentally friendly. Therefore, the environmental damage that occurs behind the sweet words Greenwashing can be prevented with consumer participation (Arshad et al., 2022; Brand, 2020).

It has been seen how bad the negative impact of the greenwashing label is for the environment (Nemes et al., 2022). However, of course, greenwashing itself will not occur if there is a will from the general public as consumers to stop it. In the context of the tourism business, especially hospitality, green behavior or those that lead to green hotels are the focus of business today (Dixon, 2020). This tourism business agreement has been embodied in the Global Sustainable Tourism Council GSTC) (Saputra et al., 2022). Labeling theory is implemented in this condition, through hotels that give their business labels a green label (Merli et al., 2019). Based on a booking.com survey conducted in 2022, 95% of hotel customers want to stay at hotels labeled green. Furthermore, based on Saputra et al (2023) states that hotels in Indonesia have agreed to be labeled green according to government regulations and certified sustainability. However, all of these green labels have the deviation phenomenon that many hotels in the world carry out greenwashing labels.

Method

We use a qualitative research methodology (Aspers & Corte, 2019; Myers, 2019) to make interpretations of the descriptions and understandings of our informants who navigate greenwashing labels in the hospitality business. Our approach to data collection and analysis is informed by labeling theory (Di Salvo et al., 2017) and our belief that knowledge is a construct of views, differences, and similarities from common experiences (Busetto et al., 2020; L. Haven & Van Grootel, 2019). Our approach is also shaped by our position as very privileged individuals working in academia as full-time staff and faculty members. Our position makes it easy to meet informants and gather the research data we need, because the managers of the hotels we choose often interact with us in terms of scientific studies or academic studies in collaboration with the local government (Nassaji, 2020).

We used semi-structured interviews as a data collection method because they are an ideal tool for gathering the kind of data needed to answer our research questions (de Freitas Netto et al., 2020; Myers, 2019; Nassaji, 2020). Our semi-structured interviews were designed with open-ended questions to encourage discussion aimed at eliciting informant descriptions and understanding (Aspers & Corte, 2019; Busetto et al., 2020). Our approach to coding included organizing data collected through interviews with informants identifying a common language for coding, and noting important areas in each transcript. Themes emerge from interview transcripts and allow us to present participants' perspectives in language that is transferable to other higher education professionals (Au, 2019; L. Haven & Van Grootel, 2019).

Determining Research Informants

To ensure that our informants understand greenwashing and how it occurs in the business they manage, we have developed criteria for informants, namely (1) being an operational manager for

a five-star hotel; (2) understand greenwashing; (3) having a vision and mission to be green in both behavioral and institutional settings (Rania et al., 2021). After receiving the informant's consent, we finally determined the selected informant by meeting all the established criteria (Au, 2019; de Freitas Netto et al., 2020). We identified six star hotel managers in the Province of Bali, Indonesia. This area was chosen as a research site because it is a world tourist destination today. Of the 6 informants who agreed to this research process, 2 people served as marketing managers, 2 people as financial managers, 1 person as the head of the hotel's green team, and 1 person as CEO. At the time of data collection, the researcher interacted with hotel management as an employee and each participant was known to the researcher (Busetto et al., 2020; Myers, 2019). Demographic information on participants was not collected for this study because we were concerned that participants might believe that we would use factors such as race, ethnicity, or gender as elements of our analysis (Hayashi Jr et al., 2019; Rania et al., 2021).

Semi-Structured Interview

Given their limited knowledge of how hotel managers view greenwashing labels, we chose to conduct semi-structured interviews to capture the description and understanding of our research participants (de Freitas Netto et al., 2020). We developed semi-structured interview questions to explore the descriptions and understanding of our informants and provide relevant context to practitioners, business people, hotel managers and academics (Busetto et al., 2020). We met together to prepare open-ended questions that we believed would elicit responses from our informants (Myers, 2019). The development of these questions is informed by the literature and our professional experience. We asked guiding questions like, "how would you define greenwashing in your role in hotel management?". In keeping with the benefits of the semi-structured interview method, we embrace the fluidity and direction of questions in each individual interview (Busetto et al., 2020).

Interviews were conducted in several places, namely at the Badung Regency Tourism Office, in restaurants, on campus, and in hotels where informants worked. The average interview time is between 30 minutes and 60 minutes. To capture informant responses, all interviews were recorded electronically. After the conclusion of each interview, the interviewing researcher transcribed the recordings verbatim (Au, 2019; Nassaji, 2020).

After the informants gave their informed consent, we began the interview with questions about the nature of their work with the risky label of greenwashing, to help ensure participants understood the focus of our study (Lemon & Hayes, 2020). Next, we asked informants to explain their understanding of greenwashing labels. We then asked informants to share how their descriptions align with their experiences of avoiding greenwashing that they know about (Gray et al., 2020). After that, we also raise our questions on the discourse of sustainability accounting to avoid greenwashing (Younie et al., 2021). Furthermore, we asked follow-up questions during the interview to ensure clarity and consistency of responses (Johnsson et al., 2020; Nassaji, 2020). This includes asking participants to clarify their understanding of greenwashing as a business ethics, business sustainability, and environmental protection.

Analysis

After collecting data, the next step is data reduction. We carry out data reduction with the concept of selection, focusing on simplifying, abstracting, and transforming raw data that emerges from

field data (Myers, 2019). After being reduced, we categorize the data according to the needs (Au, 2019). For example, data is grouped by date, informant characteristics, or research location. At this stage, good data interpretation skills are needed so that the data does not fall into the wrong category (Aspers & Corte, 2019; Au, 2019; Busetto et al., 2020). We initially exchanged recordings and transcriptions among ourselves for review to ensure accuracy (Nassaji, 2020). In particular, we discuss how labeling theory might emerge in transcripts and develop the initial code to highlight this example. For example, the literature on re-labeling suggests that we should be sensitive to attempts by informants to reframe existing labels with negative connotations (Hayashi Jr et al., 2019).

After discussion, we realized that our informants shared this experience specifically to avoid greenwashing, which would require us to create new code (Rania et al., 2021). We engage in discussions until we agree on the definition and scope of our code of ethics. We had another meeting in our office to code the transcripts together, which helped ensure consistency (Nassaji, 2020). Next, we determine the type and form of the data entered into the metric boxes. Data display can be done in narrative form (Aspers & Corte, 2019; Myers, 2019). Next, we group codes that have similar content and meaning into categories. For example, each of our informants expressed an opinion about the greenwashing label, and it seems clear that each has reflected on the phrase but has sometimes reached different conclusions (Aspers & Corte, 2019; Gray et al., 2020; Lemon & Hayes, 2020; Myers, 2019). We categorize individual descriptions of this greenwashing label as "greenwashing meaning" and categorize them together for further discussion. We then analyzed the categorized data using a thematic approach (Gray et al., 2020). This involves a discussion of each of the categories that are created at the moment we group the data based on the code we define (Lemon & Hayes, 2020). The last thing we have to do is draw conclusions. In general, we draw conclusions that include important information in research (Singh & Agarwal, 2022). The conclusion is also written in a language that is easy for readers to understand and is not convoluted (Majeed & Kim, 2023).

Trustworthiness

In qualitative research, trust requires the researcher to demonstrate credibility, transferability, affirmation, and dependability (Lemon & Hayes, 2020; Myers, 2019). We interviewed informants and discussed our transcription until we agreed that we were no longer gathering new information (Aspers & Corte, 2019). We believe our research will be meaningful and credible to higher education practitioners working with star hotel populations. Throughout our manuscript, we have documented our investigation process and the methods we use to collect and analyze data. Finally, we limit our findings to the data we collected and analyzed (Busetto et al., 2020; Rania et al., 2021).

Limitations

This study has limitations on the willingness of informants to be interviewed. Our informants are busy individuals and have busy schedules, so it takes a long time to be able to meet and conduct interviews (Nemes et al., 2022). Another limitation lies in the context of generalization, because our research was conducted in several star-rated hotels as research sites and was interpreted by the managers, so that the study population was in star-rated hotels in Bali, Indonesia. In addition, our informants were recruited through convenience sampling, which limited participation to

individuals with whom we had a relationship. Because of this, we may not capture the full perspective of those working in hotels labeled greenwashing (Szabo & Webster, 2021).

Findings and Discussion

Through the thematic analysis that we conducted about the descriptions and understanding of the professionals or hotel managers we interviewed, we found that although many companies practice greenwashing, hotels in Bali are very committed to the green hotel concept (Saputra et al., 2023b). To identify them, our informants provide very detailed information (Yu et al., 2020). Our theme includes business sustainability strategies that are used without greenwashing, negative views on greenwashing, efforts to avoid greenwashing by implementing sustainability accounting, and protecting hotels from greenwashing through sustainable management (Gatti et al., 2019).

Hospitality Business Strategy to Be "Green"

Each of our informants has various and broad definitions of hotel business strategies to achieve the green hotel title (Pizzetti et al., 2021). Some of our informants mentioned that achieving green hotels uses an environmental strategy approach (Yu et al., 2020). Mr. Nyoman, a marketing manager at a five-star hotel in Bali, put forward the strategy his hotel is implementing to achieve the green hotel title, namely:

"Using green-based competitive strategies such as prioritizing park cleanliness, serving food with environmentally friendly tools, service hotel facilities with recycled materials, as well as appeals to save energy (electricity and water) for guests staying overnight"

The hotel that Pak Nyoman manages is oriented towards cleanliness and environmental sustainability with the aim of achieving a green hotel predicate to be able to reach customers, most of whom will stay at hotels with a green predicate (Johnsson et al., 2020). Based on a survey by booking.com in 2022, 90 percent of tourists will stay at hotels with a green rating in Indonesia, so this is what five-star hotels in Bali want to achieve (Saputra et al., 2023b). Achieving a green title is not only enough to make the hotel considered an actor of environmental preservation, but rather recognition from the Government regarding green certification or label by the Ministry of Tourism of the Republic of Indonesia by issuing a CHSE (Cleanliness, Health, Safety and Environment Sustainability) certificate (Saputra et al., 2021).

Mr. Agus, a hotel manager whose position is as a financial manager, said that environmental accounting factors were important to achieve the CHSE predicate. Because, conceptually, environmental accounting directs management to be guided by environmentally friendly behavior and environmental management (Li et al., 2022; Saputra et al., 2022). Mr. Kadek who works as a hotel finance manager also conveyed the same thing, namely directing hotels to adopt sustainability accounting will provide positive benefits for business continuity. Sustainability accounting includes a concentration on the concepts of profit, people and planet. The green predicate for the hotel does not mean apart from the "disguise" namely greenwashing (Braga et al., 2019). So some hotel financial managers suggest really showing concentration on green hotels and not pretending to be green (Majeed & Kim, 2023). Mrs. Rini who works as an academic in Bali said that hotels should adopt sustainability accounting to avoid greenwashing and get the title of a green hotel by having a CHSE certificate. Mrs. Rini stated that CHSE is one of the means for

hotels to foster a focus on environmental sustainability (H. Chen et al., 2019), the important things to convey are:

“To achieve a green title, hotels must show their commitment by implementing a sustainability accounting mechanism in their financial management. The application of this concept will help hotels to avoid greenwashing which is a scary label for the industry today.”

Green strategy and greenwashing are two contradictory things, meaning that a green strategy needs to be implemented to achieve a green hotel and CHSE title, but greenwashing as a bad label needs to be avoided by applying sustainability accounting. In a sustainability accounting perspective, the greenwashing label is the opposite (Chen et al., 2019; Johnsson et al., 2020; Pimonenko et al., 2020).

Negative Views About Greenwashing

Sharing the definition of greenwashing we got from informants who have experience in promoting green hotels (Zhang et al., 2022). Ms. Meilia said that greenwashing is detrimental to hotels if it is continuously used as promotional material, because today's consumers are smart and understand about real green hotels. Ketut Artini, an operational manager for a five-star hotel in Bali, defines greenwashing as a misguided strategy to reach customers. This strategy gives consumers a poor understanding of the green predicate (Singh & Agarwal, 2022). In detail, he stated his views on greenwashing as follows:

"Greenwashing is a marketing communication strategy adopted by companies, which contains ecological messages to form an image as if they are also ecologically responsible. Like the issue of single-use plastic, in which more than 90% of the types of plastic that are produced every day are not recycled. In the end, the plastic ends up in the soil and sea, the amount of plastic is far more than fish. Now, for companies that still use plastic in their products, they are trying to change the bad reputation of this plastic, one of which is by using the term bioplastic. They claim the plastic they use is made from natural materials and is easily decomposed, so it doesn't pollute the environment. In fact, to decompose, any type of plastic still requires oxygen and sunlight, which are difficult to find in our landfills."

The quote from Artini's statement implies that greenwashing is carried out by companies to trick customers that the company is committed to the environment, so that it gets the sympathy of the community (Acampora et al., 2022). Business behavior like this will have a bad impact on the company, because it will change the direction of community legitimacy for the product and the company (El Sawy & Fayyad, 2019; Singh & Agarwal, 2022). Artini's statement shows that companies should avoid greenwashing even though there is also a lot of support from the public, who do not understand environmental sustainability. The concept of education on the environment must continue to be campaigned for the community and customers (Acampora et al., 2022; Bernard & Nicolau, 2022).

Safarudin is the head of the green team at a five-star hotel, he said that in his duties to oversee green and energy-saving behavior in hotels, he found many things to learn from. He found that many of the behaviors of overnight guests were not in line with the hotel's green concept, such as

purchasing packaged products with plastic materials and then discarding them, as well as other unacceptable behaviors (Younie et al., 2021). To overcome this, the green team posted announcements and campaigned for guests staying at the hotel to always maintain cleanliness, respect people who care about the environment, and save water and electricity campaigns (El Sawy & Fayyad, 2019; Pimonenko et al., 2020). However, sometimes hotel customers or consumers question this greenwashing label (H. Chen et al., 2019).

Avoiding Greenwashing Products for Consumers

Mr. Komang, as a member of the star-rated hotel green team mentioned the things that consumers need to do to avoid these greenwashing products:

“The way to be a careful and wise consumer is to be critical and skeptical of the products/services to be purchased. Just as when we are curious about the expiration date of a product, try to be curious about the ingredients used in the product, who the manufacturer is, and whether this product really lives up to the claim of being environmentally friendly. After being critical and skeptical, try to find out the background of the product and company. Moreover, if the product also claims to be environmentally friendly. Find out via Google carefully. From that information, we can see whether this product really meets its environmental friendly claims or not.”

That is one way to avoid staying or buying hotel services, so you don't fall into the trap of buying greenwashing products (Acampora et al., 2022). The excerpt of the statement indicates that consumer care is needed in avoiding products from greenwashing (Zhang et al., 2022). Mr. Legawa, as one of the hotel consumers who is a fanatic of environmentally friendly hotels, whom we interviewed in the field, said that it is true that consumers must be wise in choosing eco-friendly hotels (Kim et al., 2019). Because many hotels claim to be green hotels (Saputra et al., 2023b), but in their operations, they still use disposable plastic materials or do not save energy, both water and electricity. He also gave tips to avoid greenwashing, namely:

"The next tip for avoiding greenwashing is to be wise when buying a product. Think many times, do we really need the product or not, and how urgent the need for the product is. Buying without thinking, will only cause regret in the end and the items purchased are wasted.”

The excerpts from the interview show that we as consumers need to be wise in all things, including in determining the hotel services we get (C. H. Wang & Juo, 2021). As someone who concentrates on environmental sustainability, we should be careful when deciding to stay at a hotel (Arshad et al., 2022). It is better to check the CHSE certificate owned by the hotel and match it on the website of the Ministry of Tourism of the Republic of Indonesia. The CHSE certificate must be placed in front of the hotel front office (Partelow & Nelson, 2020), where it is easy to see.

Green Competitive Advantage For Hotel Sustainability Goals

The emphasis on competitive advantage is a comparative positional advantage that leads a company to perform better than its competitors in the market (Gürlek & Tuna, 2017). For example, a company can be in a superior position over its competitors by operating at lower costs than its competitors do (Gannon et al., 2015). On the other hand, by following an innovative approach in products and production processes, it can differentiate itself from its competitors. Green innovation

and environmental management are the advantages of companies in the current era of environmental care (Muisyo et al ., 2022).

The most competitive firms are not those with the cheapest inputs or the largest scale, but those with the capacity to innovate more. Lin et al (2020) provide examples where environmental regulations have caused firms to innovate, thereby creating cost advantages. Companies that proactively carry out green strategies will benefit in many ways, rather than only concerned with economic gains (Cao et al., 2021). Green competitive advantage is the potential for environmental performance to increase long-term profitability (Alam & Islam, 2021). Andreas as a hotel operational manager in Bali, explained that competitive advantage is the main opportunity to avoid being labeled greenwashing. He also mentioned that hotels in Bali need to compete positively, so they don't fall into the greenwashing strategy.

"Hotels need to develop products that have green attributes and breakthroughs to increase competitive advantage in environmentally friendly products. Green competitive advantage as an important factor for companies to increase the achievement of sustainable development. Green competitive advantage consists of green knowledge, green products, green service innovation and green dynamic capabilities."

Green competitive advantage in labeling theory, is a corporate strategy (Cao et al., 2021). The concept of green competitive advantage has been described as a company condition that cannot be imitated by other businesses, where companies hold positions regarding ecological management or innovation sustainability (Lin & Chen, 2017). Building a green competitive advantage is supposed to be reliable and permanent in the company (Majeed & Kim, 2023). Companies must intelligently utilize ecological strategies to form green competitiveness (Wang et al ., 2021). Companies can carry out green business processes as a responsibility that has the ability to form a green image and effectively track sustainability within the organization (Famiyeh et al ., 2018).

This study emphasizes how hotels gain green competitive advantage. With the strategy proposed by Chen and Chang (2013), hotels will pay more and more attention to attributes that can provide competitive value such as brand , quality, innovation, service, technology, skills and experience of employees (Johnsson et al., 2020). A hotel will differentiate itself from its competitors to attract customers (El Sawy & Fayyad, 2019). A strategy that will give hotels a better chance to grow sustainably (Acampora et al., 2022; Pimonenko et al., 2020; Zhang et al., 2022).

Conclusion

Greenwashing can occur due to errors in the entire system, both from the side of the company as a producer, the community as a consumer, the government as a regulator, and market needs. According to information from our informants, every hotel business has a different business and marketing strategy. The findings of this study state that companies form an environmentally friendly image as a good communication and marketing strategy. Of course, an eco-friendly face is necessary due to pressure from the market by investors, competitors and consumers. Unfortunately, the pressure party is sometimes not concerned with the way taken to achieve that good goal. Many consumers support the green movement without first analyzing the actions taken by producers. This is due to consumers who are too optimistic about what producers offer and have a narrow understanding of environmental concerns. Greenwashing, as a bad label, needs to be avoided by implementing sustainability accounting. Greenwashing is also motivated by the company's obligation to achieve the Sustainable Development Goals, specifically those related to sustainable development. Companies have the potential to engage in greenwashing by claiming that their products can be recycled and reused.

Implications

The phenomena described in this study have relevance and importance that extend beyond the participating institutions because greenwashing labels are widely used across all industries. As we have pointed out, the perspectives of our informants, who are hotel managers and academics working in industries with the potential to greenwash, require further exploration to understand how their experiences can enhance competitive strategies without greenwashing. The findings of this study offer insight into the definition and application of unintended greenwashing and the potential harm caused by using labels rooted in greenwashing. To better support the entire hotel managerial population, professionals must pay attention to what is happening in the hotel industry.

References

- Acampora, A., Preziosi, M., Lucchetti, M. C., & Merli, R. (2022). The Role of Hotel Environmental Communication and Guests' Environmental Concern in Determining Guests' Behavioral Intentions. *Sustainability*, *14*(18), 11638.
- Al-Wattar, Y. M. A., Almagtome, A. H., & Al-Shafeay, K. M. (2019). The role of integrating hotel sustainability reporting practices into an Accounting Information System to enhance Hotel Financial Performance: Evidence from Iraq. *African Journal of Hospitality, Tourism and Leisure*, *8*(5).
- Alam, S. M., & Islam, K. M. (2021). Examining the role of environmental corporate social responsibility in building green corporate image and green competitive advantage. *International Journal of Corporate Social Responsibility*, *6*(1), 1–16.
- Ardito, L., & Dangelico, R. M. (2018). Firm Environmental Performance under Scrutiny: The Role of Strategic and Organizational Orientations. *Corporate Social Responsibility and Environmental Management*. <https://doi.org/10.1002/csr.1470>
- Arshad, M., Abid, G., Contreras, F., Elahi, N. S., & Ahmed, S. (2022). Greening the hospitality sector: Employees' environmental and job attitudes predict ecological behavior and satisfaction. *International Journal of Hospitality Management*, *102*(January), 103173. <https://doi.org/10.1016/j.ijhm.2022.103173>

- Aspers, P., & Corte, U. (2019). What is qualitative in qualitative research. *Qualitative Sociology*, 42, 139–160.
- Au, A. (2019). Thinking about cross-cultural differences in qualitative interviewing: Practices for more responsive and trusting encounters. *The Qualitative Report*, 24(1), 58–77.
- Bernard, S., & Nicolau, J. L. (2022). Environmental certification and hotel market value. *International Journal of Hospitality Management*, 101, 103129.
- Braga, S., Martínez, M. P., Correa, C. M., Moura-Leite, R. C., & Da Silva, D. (2019). Greenwashing effect, attitudes, and beliefs in green consumption. *RAUSP Management Journal*, 54, 226–241.
- Brand, C. (2020). *Sustainable Tourism Practices As a Strategy To Enhance*. 20(December), 7–17.
- Busetto, L., Wick, W., & Gumbinger, C. (2020). How to use and assess qualitative research methods. *Neurological Research and Practice*, 2, 1–10.
- Cabral, C., & Chiappetta Jabbour, C. J. (2020). Understanding the human side of green hospitality management. *International Journal of Hospitality Management*, 88(August 2019), 102389. <https://doi.org/10.1016/j.ijhm.2019.102389>
- Cai, C., Zheng, Q., & Zhu, L. (2019). The effect of shared auditors in the supply chain on cost stickiness. *China Journal of Accounting Research*, 12(4), 337–355. <https://doi.org/10.1016/j.cjar.2019.09.001>
- Cantele, S., & Zardini, A. (2018). Is sustainability a competitive advantage for small businesses? An empirical analysis of possible mediators in the sustainability e financial performance relationship. *Journal of Cleaner Production*, 182, 166–176. <https://doi.org/10.1016/j.jclepro.2018.02.016>
- Cao, C., Tong, X., Chen, Y., & Zhang, Y. (2021). How top management's environmental awareness affect corporate green competitive advantage: evidence from China. *Kybernetes*.
- Caputo, F., Ligorio, L., & Pizzi, S. (2021). The Contribution of Higher Education Institutions to the SDGs—an evaluation of sustainability reporting practices. *Administrative Sciences*, 11(3). <https://doi.org/10.3390/ADMSCI11030097>
- Chan, E. S. W., & Hsu, C. H. C. (2016). Environmental management research in hospitality. *International Journal of Contemporary Hospitality Management*, 28(5), 886–923. <https://doi.org/10.1108/IJCHM-02-2015-0076>
- Chen, H., Bernard, S., & Rahman, I. (2019). Greenwashing in hotels: A structural model of trust and behavioral intentions. *Journal of Cleaner Production*, 206, 326–335.
- Chen, Y.-S. (2008). The driver of green innovation and green image—green core competence. *Journal of Business Ethics*, 81(3), 531–543.
- Chen, Y.-S., & Chang, K.-C. (2013). The nonlinear effect of green innovation on the corporate competitive advantage. *Qual Quant*, 47, 271–286. <https://doi.org/10.1007/s11135-011-9518-x>
- Darvishmotevali, M., & Altinay, L. (2022). Green HRM, environmental awareness and green behaviors: The moderating role of servant leadership. *Tourism Management*, 88(July 2021), 104401. <https://doi.org/10.1016/j.tourman.2021.104401>
- de Freitas Netto, S. V., Sobral, M. F. F., Ribeiro, A. R. B., & Soares, G. R. da L. (2020). Concepts and forms of greenwashing: A systematic review. *Environmental Sciences Europe*, 32(1), 1–12.
- Di Salvo, A. L. A., Agostinho, F., Almeida, C. M. V. B., & Giannetti, B. F. (2017). Can cloud computing be labeled as “green”? Insights under an environmental accounting perspective. *Renewable and Sustainable Energy Reviews*, 69(November 2016), 514–526.

<https://doi.org/10.1016/j.rser.2016.11.153>

- Dixon, L. (2020). Autowashing: The greenwashing of vehicle automation. *Transportation Research Interdisciplinary Perspectives*, 5, 100113.
- El Sawy, O., & Fayyad, S. (2019). Greenwashing Effect on Customers' Behavior at Some Five-Star Hotels in Egypt. *Journal of Association of Arab Universities for Tourism and Hospitality*, 16(2), 34–43.
- Famiyeh, S., Adaku, E., Amoako-Gyampah, K., Asante-Darko, D., & Amoatey, C. T. (2018). Environmental management practices, operational competitiveness and environmental performance: Empirical evidence from a developing country. *Journal of Manufacturing Technology Management*.
- Gannon, J. M., Roper, A., & Doherty, L. (2015). Strategic human resource management: Insights from the international hotel industry. *International Journal of Hospitality Management*, 47, 65–75. <https://doi.org/10.1016/j.ijhm.2015.03.003>
- Gatti, L., Seele, P., & Rademacher, L. (2019). Grey zone in–greenwash out. A review of greenwashing research and implications for the voluntary-mandatory transition of CSR. *International Journal of Corporate Social Responsibility*, 4(1), 1–15.
- Gray, L. M., Wong-Wylie, G., Rempel, G. R., & Cook, K. (2020). Expanding qualitative research interviewing strategies: Zoom video communications. *The Qualitative Report*, 25(5), 1292–1301.
- Gunarathne, N., & Lee, K. H. (2021). Corporate cleaner production strategy development and environmental management accounting: A contingency theory perspective. *Journal of Cleaner Production*, 308(December 2020), 127402. <https://doi.org/10.1016/j.jclepro.2021.127402>
- Gupta, A., Dash, S., & Mishra, A. (2019). All that glitters is not green: Creating trustworthy ecofriendly services at green hotels. *Tourism Management*, 70(July 2017), 155–169. <https://doi.org/10.1016/j.tourman.2018.08.015>
- Gürlek, M., & Tuna, M. (2017). Reinforcing competitive advantage through green organizational culture and green innovation. *The Service Industries Journal*, 2069(November). <https://doi.org/10.1080/02642069.2017.1402889>
- Hall, C. M. (2019). Constructing sustainable tourism development: The 2030 agenda and the managerial ecology of sustainable tourism. *Journal of Sustainable Tourism*, 27(7), 1044–1060. <https://doi.org/10.1080/09669582.2018.1560456>
- Hayashi Jr, P., Abib, G., & Hoppen, N. (2019). Validity in qualitative research: A processual approach. *The Qualitative Report*, 24(1), 98–112.
- Johnsson, F., Karlsson, I., Rootzén, J., Ahlbäck, A., & Gustavsson, M. (2020). The framing of a sustainable development goals assessment in decarbonizing the construction industry—Avoiding “Greenwashing.” *Renewable and Sustainable Energy Reviews*, 131, 110029.
- Jordão, R. V. D., & Novas, J. C. (2017). Knowledge management and intellectual capital in networks of small- and medium-sized enterprises. *Journal of Intellectual Capital*, 18(3), 667–692. <https://doi.org/10.1108/JIC-11-2016-0120>
- Kim, Y. J., Kim, W. G., Choi, H. M., & Phetvaroon, K. (2019). The effect of green human resource management on hotel employees' eco-friendly behavior and environmental performance. *International Journal of Hospitality Management*, 76. <https://doi.org/10.1016/j.ijhm.2018.04.007>
- L. Haven, T., & Van Grootel, D. L. (2019). Preregistering qualitative research. *Accountability in Research*, 26(3), 229–244.

- Lemon, L. L., & Hayes, J. (2020). Enhancing trustworthiness of qualitative findings: Using Leximancer for qualitative data analysis triangulation. *The Qualitative Report*, 25(3), 604–614.
- Leonidou, L. C., Leonidou, C. N., Fotiadis, T. A., & Aykol, B. (2015). Dynamic capabilities driving an eco-based advantage and performance in global hotel chains : The moderating effect of international strategy. *Tourism Management*, 50(5), 268–280. <https://doi.org/10.1016/j.tourman.2015.03.005>
- Li, Y., Liu, A.-C., Yu, Y.-Y., Zhang, Y., Zhan, Y., & Lin, W.-C. (2022). Bootstrapped DEA and clustering analysis of eco-Efficiency in China’s hotel industry. *Sustainability*, 14(5), 2925.
- Lin, Y.-H., Kulangara, N., Foster, K., & Shang, J. (2020). Improving green market orientation, green supply chain relationship quality, and green absorptive capacity to enhance green competitive advantage in the green supply chain. *Sustainability*, 12(18), 7251.
- Lin, Y., & Chen, Y. (2017). Determinants of green competitive advantage : the roles of green knowledge sharing , green dynamic capabilities, and green service innovation. *Quality & Quantity*, 51(4), 1663–1685. <https://doi.org/10.1007/s11135-016-0358-6>
- Loehr, J., Dwipayanti, N. M. U., Nastiti, A., Powell, B., Hadwen, W., & Johnson, H. (2021). Safer destinations, healthier staff and happier tourists: Opportunities for inclusive water, sanitation and hygiene in tourism. *Tourism Management Perspectives*, 40(September), 100883. <https://doi.org/10.1016/j.tmp.2021.100883>
- Mahoney, L. S., Thorne, L., Cecil, L., & LaGore, W. (2013). A research note on standalone corporate social responsibility reports: Signaling or greenwashing? *Critical Perspectives on Accounting*, 24(4–5), 350–359. <https://doi.org/10.1016/j.cpa.2012.09.008>
- Majeed, S., & Kim, W. G. (2023). A reflection of greenwashing practices in the hospitality industry: A scoping review. *International Journal of Contemporary Hospitality Management*, 35(3), 1125–1146.
- Manurung, D. T. H., Hidayah, N., Setiany, E., Saputra, K. A. K., & Hapsari, D. W. (2022). Does Carbon Performance and Green Investment Affect Carbon Emissions Disclosure ? *Journal of Environmental Accounting and Management*, 10(4), 335–344. <https://doi.org/10.5890/JEAM.2022.12.001>
- Merli, R., Preziosi, M., Acampora, A., & Ali, F. (2019). Why should hotels go green? Insights from guests experience in green hotels. *International Journal of Hospitality Management*, 81(May), 169–179. <https://doi.org/10.1016/j.ijhm.2019.04.022>
- Muisyo, P. K., Qin, S., Ho, T. H., & Julius, M. M. (2022). The effect of green HRM practices on green competitive advantage of manufacturing firms. *Journal of Manufacturing Technology Management*, 33(1), 22–40. <https://doi.org/10.1108/JMTM-10-2020-0388>
- Murtaza, S. A., Mahmood, A., Saleem, S., Ahmad, N., Sharif, M. S., & Molnar, E. (2021). Proposing Stewardship Theory as an Alternate to Explain the Relationship between CSR and Employees ’ Pro-Environmental Behavior. *Sustainability*, 13(8558), 1–15.
- Myers, M. D. (2019). Qualitative research in business and management. *Qualitative Research in Business and Management*, 1–364.
- Nassaji, H. (2020). Good qualitative research. In *Language Teaching Research* (Vol. 24, Issue 4, pp. 427–431). SAGE Publications Sage UK: London, England.
- Nemes, N., Scanlan, S. J., Smith, P., Smith, T., Aronczyk, M., Hill, S., Lewis, S. L., Montgomery, A. W., Tubiello, F. N., & Stabinsky, D. (2022). An integrated framework to assess greenwashing. *Sustainability*, 14(8), 4431.
- O’Dwyer, B. (2002). Managerial perceptions of corporate social disclosure: An Irish story. In

- Accounting, Auditing & Accountability Journal* (Vol. 15, Issue 3). <https://doi.org/10.1108/09513570210435898>
- Partelow, S., & Nelson, K. (2020). Social networks, collective action and the evolution of governance for sustainable tourism on the Gili Islands, Indonesia. *Marine Policy*, 112(August 2018), 103220. <https://doi.org/10.1016/j.marpol.2018.08.004>
- Perdana, M. C., Hadisusanto, S., & Purnama, I. L. S. (2020). Implementation of a full-scale constructed wetland to treat greywater from tourism in Suluban Uluwatu Beach, Bali, Indonesia. *Heliyon*, 6(10), e05038. <https://doi.org/10.1016/j.heliyon.2020.e05038>
- Pimonenko, T., Bilan, Y., Horák, J., Starchenko, L., & Gajda, W. (2020). Green brand of companies and greenwashing under sustainable development goals. *Sustainability*, 12(4), 1679.
- Pizzetti, M., Gatti, L., & Seele, P. (2021). Firms talk, suppliers walk: Analyzing the locus of greenwashing in the blame game and introducing ‘vicarious greenwashing.’ *Journal of Business Ethics*, 170, 21–38.
- Rania, N., Coppola, I., & Pinna, L. (2021). Adapting qualitative methods during the COVID-19 era: Factors to consider for successful use of online photovoice. *The Qualitative Report*, 26(8), 0_1-2729.
- Rao, P. H. (2020). Green Supply Chain Management in Hotel Azure: A Case in Sustainability. *Journal of Supply Chain Management Systems*, 9(2 & 3), 28–38. <http://publishingindia.com/jscms/>
- Rasoolimanesh, S. M., Ramakrishna, S., Hall, C. M., Esfandiar, K., & Seyfi, S. (2020). A systematic scoping review of sustainable tourism indicators in relation to the sustainable development goals. *Journal of Sustainable Tourism*, 0(0), 1–21. <https://doi.org/10.1080/09669582.2020.1775621>
- Rounaghi, M. M. (2019). Economic analysis of using green accounting and environmental accounting to identify environmental costs and sustainability indicators. *International Journal of Ethics and Systems*, 35(4), 504–512. <https://doi.org/10.1108/IJOES-03-2019-0056>
- Rubio-Mozos, E., García-Muiña, F. E., & Fuentes-Moraleda, L. (2020). Sustainable strategic management model for hotel companies: A multi-stakeholder proposal to “walk the talk” toward SDGS. *Sustainability (Switzerland)*, 12(20), 1–25. <https://doi.org/10.3390/su12208652>
- Saputra, K. A. K., Manurung, D. T. H., Rachmawati, L., Siskawati, E., & Genta, F. K. (2021). Combining the Concept of Green Accounting With the Regulation of Prohibition of Disposable Plastic Use. *International Journal of Energy Economics and Policy*, 11(4), 84–90. <https://doi.org/10.32479/ijeep.10087>
- Saputra, K. A. K., Subroto, B., Rahman, A. F., & Saraswati, E. (2022). Eco-Efficiency and Energy Audit to Improve Environmental Performance: An Empirical Study of Hotels in Bali-Indonesia. *International Journal of Energy Economics and Policy*, 12(6), 175–182. <https://doi.org/10.32479/ijeep.13565>
- Saputra, K. A. K., Subroto, B., Rahman, A. F., & Saraswati, E. (2023a). Mediation Role Of Environmental Management Accounting On The Effect Of Green Competitive Advantage On Sustainable Performance. *Journal of Sustainability Science and Management*, 18(2), 103–115. <https://doi.org/http://doi.org/10.46754/jssm.2023.02.008>
- Saputra, K. A. K., Subroto, B., Rahman, A. F., & Saraswati, E. (2023b). Sustainability Performance in Hospitality Industry : Interaction of Strategic Sustainability Management

- and Sat kerthi culture. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 18(1), 147–162. <https://doi.org/10.24843/JIAB.2023.v18.i01.p10>
- Sara, I. M., Saputra, K. A. K., & Utama, I. W. K. J. (2021). The Effects of Strategic Planning, Human Resource and Asset Management on Economic Productivity: A Case Study in Indonesia. *Journal of Asian Finance, Economics and Business*, 8(4), 381–389. <https://doi.org/10.13106/jafeb.2021.vol8.no4.0381>
- Singh, P., & Agarwal, S. (2022). Greenwashing in Hospitality. In *Encyclopedia of Tourism Management and Marketing* (pp. 475–477). Edward Elgar Publishing.
- Szabo, S., & Webster, J. (2021). Perceived greenwashing: the effects of green marketing on environmental and product perceptions. *Journal of Business Ethics*, 171, 719–739.
- Torelli, R., Balluchi, F., & Lazzini, A. (2020). Greenwashing and environmental communication: Effects on stakeholders' perceptions. *Business Strategy and the Environment*, 29(2), 407–421.
- Tuan, L. T. (2021). Disentangling green service innovative behavior among hospitality employees: The role of customer green involvement. *International Journal of Hospitality Management*, 99(January), 103045. <https://doi.org/10.1016/j.ijhm.2021.103045>
- Uyar, M. (2020). The Association Between Environmental Strategies and Sustainability Performance in The Context of Environmental Management Accounting. *Ege Akademik Bakis (Ege Academic Review)*, 20(1), 21–41. <https://doi.org/10.21121/eab.590348>
- Wang, C. H., & Juo, W. J. (2021). An environmental policy of green intellectual capital: Green innovation strategy for performance sustainability. *Business Strategy and the Environment*, 30(7), 3241–3254. <https://doi.org/10.1002/bse.2800>
- Wang, Y., Hu, H., Dai, W., & Burns, K. (2021). Evaluation of industrial green development and industrial green competitiveness: Evidence from Chinese urban agglomerations. *Ecological Indicators*, 124, 107371.
- Werastuti, D. N. S., Sukoharsono, E. G., Saraswati, E., & Prihatiningtias, Y. W. (2018). Are competitive strategies and strategic alliances role in improving sustainability performance? *Journal of Environmental Management and Tourism*, 9(7), 1498–1511. [https://doi.org/10.14505/jemt.v9.7\(31\).14](https://doi.org/10.14505/jemt.v9.7(31).14)
- Wu, Y., Zhang, K., & Xie, J. (2020). Bad greenwashing, good greenwashing: Corporate social responsibility and information transparency. *Management Science*, 66(7), 3095–3112.
- Yang, Z., Nguyen, T. T. H., Nguyen, H. N., Nguyen, T. T. N., & Cao, T. T. (2020). Greenwashing behaviours: Causes, taxonomy and consequences based on a systematic literature review. *Journal of Business Economics and Management*, 21(5), 1486–1507.
- Younie, L., Elliott, F., & Buckland, R. (2021). Interpretive voices: Coproducing creative enquiry in the time of COVID-19. *Public Health*, 196, 201–203.
- Yu, E. P., Van Luu, B., & Chen, C. H. (2020). Greenwashing in environmental, social and governance disclosures. *Research in International Business and Finance*, 52, 101192.
- Zafar, M. Z., Shi, X., Yang, H., Abbas, J., & Chen, J. (2022). The Impact of Interpretive Packaged Food Labels on Consumer Purchase Intention: The Comparative Analysis of Efficacy and Inefficiency of Food Labels. *International Journal of Environmental Research and Public Health*, 19(22), 15098. <https://doi.org/10.3390/ijerph192215098>
- Zameer, H., Wang, Y., & Yasmeen, H. (2020). Reinforcing green competitive advantage through green production, creativity and green brand image: Implications for cleaner production in China. *Journal of Cleaner Production*, 247, 119119. <https://doi.org/10.1016/j.jclepro.2019.119119>

Zhang, H., Ul Ainn, Q., Bashir, I., Ul Haq, J., & Bonn, M. A. (2022). Does Greenwashing Influence the Green Product Experience in Emerging Hospitality Markets Post-COVID-19? *Sustainability*, 14(19), 12313.