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Article

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Amfiteatru Economic Journal

Provided in Cooperation with:

The Bucharest University of Economic Studies

Suggested Citation: Badulescu, Alina; Badulescu, Daniel; Bac, Dorin; Sipos-Gug, Sebastian (2014) : Attitudes and Intentions of Business Master Students towards Sustainable Tourism and Entrepreneurship, Amfiteatru Economic Journal, ISSN 2247-9104, The Bucharest University of Economic Studies, Bucharest, Vol. 16, Iss. Special No. 8, pp. 1110-1124

This Version is available at:

<https://hdl.handle.net/10419/168880>

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ATTITUDES AND INTENTIONS OF BUSINESS MASTER STUDENTS TOWARDS SUSTAINABLE TOURISM AND ENTREPRENEURSHIP

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Abstract

Sustainable development has become in the last three decades an issue of high importance, both from theoretical view and from the public policies' view. Nevertheless, sustainable development can be generated only by sustainable enterprises and businesses, which should take into consideration not only the economic aspects, but also the social and environmental ones, i.e. businesses striving to meet the "triple bottom line". This paper aims at investigating master students in Business Administration, i.e. future business people, are actually prepared for creating and running businesses in sustainable tourism and which is the profile of future "sustainable entrepreneur". In order to answer this question, a survey-based research was conducted among master students in Business administration, concerning aspects such as: what is the understanding of business master students on "sustainability" issues and which are their sustainability-related habits, attitudes and behaviour as consumers. We used factorial analysis, resulting in a four factors model, to investigate attitudes related to: importance to run a sustainable business, the use of renewable energy resources, recycling used products, employing local labour force, promoting the use of local resources etc. The paper presents the main findings in the context of previous researches in the literature, drawing conclusions and proper recommendations.

Keywords: attitudes toward sustainable tourism and entrepreneurship, entrepreneurial intentions, business master students, U Mann-Whitney test, factorial analysis

JEL Classification: L26, Q56, A23, A29, L83

Introduction

Sustainable development has become in the last three decades a matter of great importance. Widely accepted and well-known, the definition of sustainable development, i.e. "to meet the needs of the present world without compromising the ability of the future generations to meet their own needs", is also criticized for its ambiguity. Mahon Munasinghe proposed the "sustainable development triangle (or balance)", based on three components: *economic* - maximizing revenue provided by keeping constant or increasing capital stock, *social* - keeping social systems and cultural stability, and *ecologic* - preserving the resilience and

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robustness of biological systems (Munasinghe, 1993). Without a healthy economy, unemployment is high, which in turn causes a wide range of social issues. Without a strong economy, the central authorities have no resources to combat these social problems. Without a diverse and rich environment, the resources and raw material for economy are depleting and human health is endangered. Without a strong community, there are not employees to work in the economy.

Another perspective on sustainable development comes from John Elkington (1997). He tries to provide business solutions to sustainability, proposing the concept of triple bottom line - triple balance, representing a way that both the population and managers could see beyond the economic result, i.e. financial profit. As a concept, the triple balance aims at harmonizing the classic financial balance with elements of environmental protection and social development. Thus, companies should take into account not only economic prosperity, but environmental quality and social justice. If an organization is effectively a social and ecological entity, in addition to the economic and financial one, it has to report on the activities with social and environmental impact, as does with the financial results (Gray and Milne, 2004, p. 74).

In the first part, the present paper briefly reviews the relevant literature; in the second part it presents the research methodology used to investigate the attitudes and intentions of business master students regarding sustainable tourism and entrepreneurship, and the results are analysed and discussed; the article ends with conclusions and recommendations driven from the research.

1. Literature review

During the impressive development of tourism in the last 50 years, voices began to make themselves heard about the problems and challenges generated by the tourism activity. Many regions were facing a real impact created by the tourism entrepreneurs and tourists from three perspectives: economic, social and environmental. In addition to the initial term, i.e. *alternative tourism*, scholars proposed, for more accuracy, under the umbrella concept of sustainable tourism other terms such as: *ecotourism*, *rural tourism*, *tourism for poverty alleviation* (*pro poor tourism*) etc. However, the impact of tourism is complex and difficult to detect in a single word or statement. This impact refers both to environmental degradation as a result of the increasing number of visitors, and to the effects of business activity in tourism, e.g. transportation, water consumption above normal standards, waste of heating and electricity, massive investments in environmentally, socially or culturally fragile areas, global procurement strategies etc. Sustainable tourism induces responsibilities for both consumers and tourism companies, but, unfortunately, the highly heterogeneous nature of the tourism product often acts as a deterrent factor, restricting the adoption of homogenous rules, generally accepted for tourism sector sustainability.

The first studies on the impact that tourism focused, in particular, on the economic component (Mings, 1969), (Deasy and Griess, 1966), (Elkan, 1975), (Sadler and Archer, 1975), (Gunn, 1977). This singular perspective was based on the fact that the economic impact was more easily quantifiable, demonstrating (in a general optimism) significant economic benefits of tourism activities for local destinations. Later, it becomes clear that, in some cases, the economic benefits of tourism can be "out-shadowed" by the negative consequences on the environment and on the community (Dwyer, et al., 2004, pp. 307-308)

or (Archer, et al., 2005, pp. 79-80). The benefits and costs of tourism activity should be observed from three perspectives: the tourists, the local community and the state. Firstly, tourists enjoy the benefits according to their travel motivation and also pay the costs of their stay. Secondly, the resident population of the host region enjoys the benefits (not necessarily financial) from tourism, but has to face costs from these activities. Thirdly, for the state, tourism activities generate revenues from taxes; create jobs and contributions to public budget (Goeldner and Ritchie, 2012, p. 24), (Lickorish and Jenkins, 1997, pp. 65-66) or (Saarinen, 2007, p. 42). If we have an even more detailed look, we can talk about a fourth category: foreign investors in tourism. From their point of view, benefits are only financial. In terms of costs, investors are largely immune to any other than the financial cost, as they are not part of the local community and their businesses are generally insured against natural calamities and disasters.

According to some authors (Archer, et al., 2005, pp. 81-83), the development of the tourism industry in these regions may have a greater effect. They believe that some of these utilities used by tourism (infrastructure, housing and services) are indivisible, being also used by the local population. Unfortunately, local residents enjoy small benefits from this development. On the other hand, Swarbrooke (1999, p. 67) believes that tourism industry tends to be controlled by international companies, causing a leak of the capital from the destination region. In developing countries, tourism development is a real chance to fight poverty, but the inability of local people to participate in the development process determines most of the income from tourism to be taken or removed from the host-region (Liu, 2003, pp. 465-466), (Mihalic, 2002, pp. 94-95).

If the positive impact of tourism can be noticed most easily in the economy, then surely the negative impact can be noticed in the environment (Holden, 2003, p. 94). Sharpley (2009, p. 22) believes that the environment is a fundamental element of the tourist experience. Tourists search for different and special natural resources, which allow specific tourism activities. Meanwhile, tourism development consumes resources, creates waste and requires a degree of infrastructure development, which in some cases can lead to a degradation or destruction of tourism resources. The tourism industry resembles in many aspects the heavy industry: it exploits the natural resources of a region and transforms them to be sold to tourists, somewhat similar to the mining or petrochemical industries. However, Swarbrooke (1999) and Holden (2009, p. 22) consider that the natural environment has gained from tourism, through conservation action and nature protection. Man-made resources, in turn, have benefited from tourism, being maintained or renovated just because they are tourist attractions (Tangi, 1997, p. 338), or the pressure exerted by these "tourists migration" will lead to developing and extending the existing infrastructure. Unfortunately, local population is the one who will pay the costs of environmental degradation resulting from the exploitation of its natural resources, and the degradation might be observed or felt only after a period of time (Beeton, 2006, p. 19); (Holden, 2009, p. 19).

The fact that sustainable tourism takes various conceptual shapes and practical reasons, combining business practices with moral and social responsibility, determines some researchers to doubt about the realistic and sincere involvement in environmental protection and sustainable tourism. Pearce (1986) or Bartelmus (1989) are sceptical about the precision of environmental actions in general and about the sustainability of tourism in particular. Berry and Ladkin (1997) consider the use of sustainable tourism concept rather as a simple trick, a marketing approach to attract new customer segments and to reassure

those consumers who are concerned about certain moral implications of tourism. Wheeler (1992) or Hobson and Essex (2001, p. 135) argue that invoking the threat of resource degradation stimulates tour operators to promote new destinations, instead of contributing to environmental conservation.

It can be concluded that tourism has various consequences, which are influenced by a large number of factors, but mainly the ability and willingness of the community to accept or reject change (Beeton, 2006, p. 21). For some communities, tourism is one of the few options for economic survival. For other communities, tourism is a combination of positive and negative implications. Finally, there are communities where tourism has generated a large number of negative externalities, for which the population was not ready. Goeldner and Ritchie (2012, p. 25) consider that the challenge for the tourism industry are getting benefits that exceed the costs, and undertaking measures to eliminate the negative effects. Tourism development should be part of economic development and must be done in a manner that is sustainable.

Although the benefices of a sustainable tourism are widely recognized, the exact means to achieve them are not enough clear, taking various forms, from encouraging energy savings (lighting and heating) to waste collection or supporting the local economy by local purchasing. Moreover, some actions consider re-dimensioning tourist flows in order to prevent degradation of natural and cultural sites due to congestions or excessive consumption. These actions conduct also to other benefits: monetary benefits, gains related to increased reputation, pleasant experiences for visitors, support from influential customers and investors, improving job satisfaction for staff and a positive response from local community (Swarbrooke, 1994; Hobson and Essex, 2001).

The literature on the effective implementation of a sustainable tourism reports a variety of situations, depending on sector, type and size of the ventures, segments of tourists, form of tourism etc. Kirk (1996) reports that major hotel chains have assimilated relatively quickly and on a large scale sustainability and environmental issues, as well as awareness and sustainability responsibility among employees, suppliers and business partners. On the opposite, in the case of small tourism companies, the results were much less visible and the actions proved to be more difficult to implement. Small tourism ventures face obstacles and restrictions due to economic reasons, poor experience and knowledge, or family and personal issues.

Investigating the hospitality sector in the UK, Stabler and Goodall (1997) indicate a real acceptance of hoteliers for sustainable tourism, but also a limited (or even a lack of) understanding of tourism-environment interaction. Sustainable practices were dominated by conventional and low efficiency actions, for example these operators mention recycling (33% of responses), low energy consumption devices (28%), lead free vehicles (27%) or double glazing (24%). They found as a reason for inaction "a high degree of complacency amongst the businesses, with satisfactory current environmental performance, low priority to environmental matters within their business and potential increased costs" (Stabler and Goodall, 1997, pp. 19-33).

Horobin and Long (1996) suggested that, although there is a lot of affinity for the principles of sustainability, there is general confusion around the concept of sustainability and even the environmental concern. Even 76% of the respondents are prepared to accept the link between the environment and their business, many of them admit they didn't find the

occasion, incentive or time to put these beliefs into practice. Almost two thirds (i.e. 65%) of the companies owners do not see the chance to turn their own business practices *green* as an "opportunity" and between 59% and 80% are not aware of any information sources (programs, publications) or they didn't take time to seek and obtain such information. Most respondents (i.e. 66%) indicate they have undertaken actions for promoting sustainable tourism, particularly by recycling, using green products, reusable energy-saving equipment etc. However, a significant part declare not to be satisfied with the excessive time spent carrying out these actions, and they even plan to return to some classic (probably cheaper) products, non-environmentally friendly but more efficient.

Hobson and Essex (2001, p. 144) confirm that awareness and involvement of operators in sustainable tourism is limited on the short term, and the impact is perceived only in terms of operating costs and tourist turnover. Generally, the benefits of such policies are felt more in the large hotels, while "small businesses do not have the interest, resources or time required to introduce environmental management practices".

Another aspect of the implementation of sustainable tourism practices is given by the customer requirements and behaviour. Trying to find a typology of environmental interest among consumers in Denmark, Hjalager (2000) indicates that rural locations tend to host vacationers with a high focus on environmental issues, while hotels or youth hostels, predominantly in urbanized areas, host vacationers less interested in these issues. According to a European Commission survey (1998), although some segments of the population are more interested in sustainable tourism, less than 9% of the respondents actually experienced any problems with the state of the environment in their touristic destinations, and even a smaller proportion changed their original choice of holiday destination when they learned about environmental deficiencies. While some tourists are willing to pay more for environmentally less damaging products, around 71% of them prefer lodging in hotels that show concern for the environment, but they are not willing to pay more for them (Kirk, 1996), or (Hjalager, 2000).

Society as a whole did not understand the need for sustainable development. Sustainable development requires awareness, change and investment - extremely difficult to be achieved both locally and globally (Lane, 2009, p. 25). Thus, the mass tourism market often includes individuals who lack the eco-conscience that would inhibit them from harming nature; many of them deny that they produce effects on the environment or on culture. In a study conducted in the UK, Shaw and Callum (2006, p. 212) interviewed a group of students on the impact of aviation on climate. Young respondents showed a serious lack of information on the effects air transport generates, considering airfare a right rather than a privilege. Considering that young people should be the most knowledgeable and interested in topics such as sustainable tourism and global warming, the results presented above are not encouraging. Finally, for New Zealand, Becken (2007, p. 358) found that people do not search for information regarding the impact of transport on climate change and they believe that the entire population is to blame for global warming, but not themselves.

2. Research Methodology

Starting from the hypothesis that the existence of businesses promoting sustainable tourism cannot be achieved in the absence of entrepreneurs and managers aware of the sustainability necessity and issues, the present paper aims at investigating attitudes and

beliefs concerning sustainability among future "business people" involved in tourism, i.e. today master students in business administration. As a first step, a questionnaire was designed, consisting of 26 questions, and after testing it and correcting minor errors, the questionnaire (paper and pencil type) was administered, in February 2013, to 123 master students from the public university in Oradea, Romania. The survey method used was the guided survey, which allowed to include in the sample representative respondents, i.e. better corresponding with the research aim, and the sample was established on a voluntary basis. The students who have participated in the survey were registered in two business administration master programs, i.e. Tourism and Hospitality Business Administration (Romanian acronym: EAATIO) and Regional Business Administration (Romanian acronym: AAR).

The questionnaire investigates issues such as: interest for doing business in the future, interest for an entrepreneurial career, previous entrepreneurial experience, motivations to enter into entrepreneurship, self-efficacy issues, enablers and restrictions faced by entrepreneurial ventures, the interest for running a business in tourism and hospitality, effectiveness of knowledge related to sustainable tourism, preference for classic versus sustainable tourism, attitudes toward sustainability practices in the case of starting a business. There was also collected data concerning age, gender, matrimonial status, residence, occupational status. This paper focuses on issues related to the attitude of young master students in Business Administration (supposed to be future entrepreneurs and managers) toward sustainability and if they are actually aware of the sustainability practices as they could implement them in their future ventures. Data analysis was conducted using PASW (SPSS) Statistics 18 and R 2.15.1 (psych package). The description of the sample is as follows (see Table no. 1):

Table no. 1: Description of the sample

Occupational status	%	Gender	%
Full time master students	33	Males	29
Master students, with full-time job in public sector	3	Females	71
Master students, with full-time job in private sector	43	Matrimonial status	
Master students, with part-time job in private sector	11	Single	92
Master students, entrepreneurs or self-employed	10	Married	8
		Residence	
		Cities	66
		Small towns	10
		Rural areas	24

Source: authors' calculations based on dataset

We proposed an instrument designed to measure student attitudes towards sustainable tourism and entrepreneurship. This instrument has 14 questions (items) that are key aspects of the investigated construct. Basically, respondents were asked to express their agreement/disagreement (by using a 4-levels Likert scale), the results being summarized in the Table no. 2:

**Table no. 2: Items on the master students' attitudes
on sustainability and their answers**

	Strongly disagreement	Partial disagreement	Partial agreement	Total agreement
1. It is important for my business to protect the environment	3%	4%	24%	68%
2. In my business I will use renewable energy sources	2%	13%	26%	59%
3. In my business I will recycle reusable products	4%	11%	42%	42%
4. In my business I will use local products	7%	20%	39%	35%
5. In my business I will hire local labor	2%	11%	34%	53%
6. In my business I will promote natural attractions in the area	2%	7%	18%	73%
7. In my business I will promote local cultural attractions	4%	8%	24%	64%
8. As a tourist, I prefer to use the private car (as a mean of transport)	3%	15%	41%	41%
9. As a tourist, I prefer to use the train (as a mean of transport)	19%	33%	39%	10%
10. As a tourist, I prefer to use as transport coach / bus / minibus (as a mean of transport)	24%	29%	37%	11%
11. As a tourist, I choose less famous destinations	11%	27%	42%	20%
12. As a tourist, I prefer to check into hostels or small accommodation units	8%	26%	43%	23%
13. As a tourist, I prefer to consume (and use) local products	3%	20%	42%	35%
14. As a tourist, I prefer to visit the area's cultural and ethnographic attractions	3%	8%	37%	52%

Source: authors' calculations based on dataset

In the following section the analysis of the characteristics of the instrument was performed, in order to assess whether it possess adequate fidelity and validity. The questionnaire was investigated using factor analysis for the purpose of data reduction. According to general contemporary principles of exploratory factor analysis we employed Principal Components

Analysis with Varimax Rotation and Kaiser Normalization. For simplicity, the small coefficients (values < 0.3) were suppressed, in order to more easily identify item-component allocation.

Table no. 3: Extracted component Eigenvalues

Component	Initial Eigenvalues			Rotated		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.550	32.500	32.500	2.951	21.077	21.077
2	1.681	12.005	44.505	2.320	16.572	37.649
3	1.363	9.738	54.243	2.242	16.014	53.663
4	1.088	7.770	62.014	1.169	8.351	62.014

Source: authors' calculations using PASW (SPSS) v. 18 and R v. 2.15.1

The component extraction yielded 4 components with Eigenvalues higher than 1, with a cumulative explanatory power of 62% of the total variance. A screen plot analysis of the factor structure was carried on, in order to identify the optimum number of factors. There was a major break in the slope series after the first component, as it was expected, and then a smaller break in the slope between the 4 and 5 component solutions. Therefore, based on the Eigenvalues (Table no. 3) and Screen plot we choose a 4 component solution. In order to meaning to the components, further item allocation and factor identification were performed (see Table no. 4).

Table no. 4: Item-component coefficients and communalities

Item	Component				Communality
	1	2	3	4	
q1		.723			.590
q2		.832			.717
q3	.334	.678			.664
q4	.441	.396	.331		.467
q5	.597				.373
q6	.826				.743
q7	.744				.643
q8				.861	.799
q9		.347	.701		.622
q10			.530	-.502	.646
q11		-.430	.596		.614
q12			.784		.677
q13	.561		.518		.586
q14	.691				.541

Source: authors' calculations using PASW (SPSS) v. 18 and R v. 2.15.1

Item to factor allocation was conducted based on the general accepted principles of choosing the factor with the highest coefficient. In the case of ambiguous items (such as items 4 and 13 in our case) the decision of allocating it to a factor was conducted both the principle of highest coefficient value, but also on the theoretical similarity with the most representative items belonging to the factor. In our case the two principles gave similar results. Based on the content of the items, the factors were named as it follows:

- Factor 1 – Local preference – items 4-7, 13 and 14
- Factor 2 – Environmental protection – items 1-3
- Factor 3 – Public transport and alternative destinations/accommodation– items 9-12
- Factor 4 – Personal car usage – item 8

Scale fidelity was assessed by means of internal consistency, using both Cronbach's Alpha and the omega values, as recommended by the literature (Revelle and Zinbarg 2008). The values for the general scale were good ($\alpha=0.83$, $\omega=0.87$). For the factor "Local preference" the alpha values was 0.8, and omega total was 0.89. In accordance with generally accepted values, these figures are considered to be acceptable. For the factor "Environmental protection" the alpha value was 0.79, and omega of 0.84, also within acceptable bounds. For the factor "Public transport and alternative destinations/accommodation", alpha value was 0.65, and omega total 0.74. In this case the alpha value is slightly lower than the recommended lower bound of 0.7, however since the omega value is higher than this limit, the scale still can be considered to be adequate, as research indicates omega to be a more accurate indicator of internal consistency (Zinbarg, et al., 2005).

Entrepreneurial intent was measured using the classical research paradigm in the field, asking direct questions regarding the present entrepreneurial activity and future entrepreneurial intent. Regarding their current entrepreneurial activity, 9.8% of the participants describe themselves as entrepreneurs, and 43.1% are currently employed full time in the private sector. A very interesting observation is that only one third of the respondents are only engaged in academic activities (as master students), describing themselves as currently unemployed elsewhere (see Table 1). However, regarding their future plans, more than a half of the participants have a clear entrepreneurial intent in the field of tourism (50.41%). Most of the students plan to start a business in the field of accommodation (47.93%), followed by restaurants (28.93%). Travel agencies (10.74%) and Entertainment (12.4%) were chosen by less than one quarter of the participants.

3. Results and discussion

In order to investigate the differences in attitudes as a function of student characteristics, firstly the general assumptions of normality were tested with the Shapiro-Wilk test. The results rejected the hypothesis that data were symmetrically distributed for Factor 1 ($W = 0.893$, $p < 0.01$), Factor 2 ($W = 0.8618$, $p < 0.01$), Factor 4 ($W=0.8112$, $p < 0.01$) and the total scale ($W = 0.9675$, $p = 0.004$). For Factor 3 ($W = 0.9805$, $p = 0.07$) the test failed to reject the symmetry hypothesis. Symmetry was tested on sub-samples, for example separately on genders, and in most cases it leads to a rejection of the symmetry hypothesis. Therefore, we decided to resort to non-parametric testing in all cases, for greater consistency and comparability of results. The Kolmogorov-Smirnov test of normality yielded similar results.

Lack of symmetry in the distribution is to be expected. The data shows a negative skewness tendency, noticeable in Figure 1. We can conclude that, generally speaking, it has relatively few low values, and most answers are grouped in the high level of sustainability attitudes. Therefore most students have a favourable perception for the factors of sustainability.

An interesting observation, visible from Figure 1, is that preference for a personal vehicle also follows a negatively skewed distribution. It would be normally expected that, since the other factors are indicators of preference for sustainable development, Factor 4 (i.e. "Personal car usage") would have an opposite shape, and be positively skewed. This result seems to suggest that while their attitude towards factors of sustainable development in tourism is generally positive, a large number of our participants are either not willing to sacrifice the comfort of a personal vehicle, or do not view it as being opposed to sustainability.

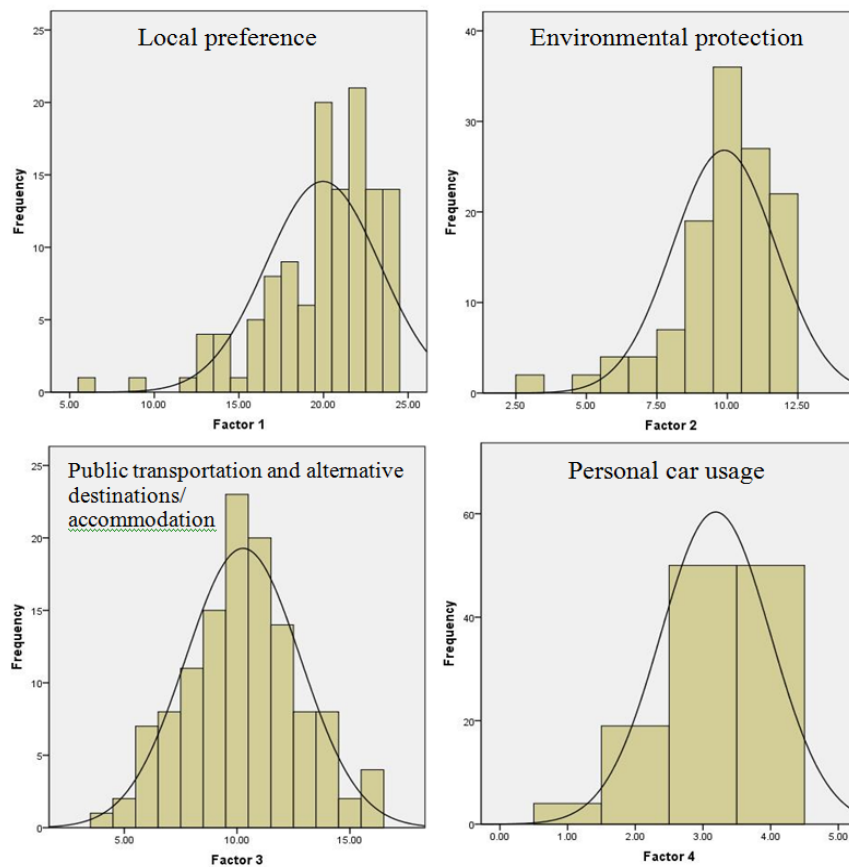


Figure no. 1: Histograms of the Factors of Sustainability

Source: authors' calculations using PASW (SPSS) v. 18 and R v. 2.15.1

In order to investigate the differences between the two genders, the U Mann-Whitney test was used. As it can be observed in Table 5, only Factor 1 (i.e. "Local preference") shows

significant differences between the two genders, namely men have a significantly lower score for Local Preference when compared to women. In the case of the other factors, and the total score, no significant differences were observed.

Table no. 5: U Mann-Whitney test – independent variable: gender

Test	Factor 1	Factor 2	Factor 3	Factor 4	Total
U	1089.500	1312.500	1477.000	1509.000	1249.000
Z	-2.668	-1.442	-.499	-.341	-1.765
P	.008	.149	.618	.733	.078

Source: authors' calculations using PASW (SPSS) v. 18 and R v. 2.15.1

In order to investigate the differences between those with previous entrepreneurial activity and those without, the U Mann-Whitney test was once again used.

Table no. 6: U Mann-Whitney test – independent variable: entrepreneurial activity

Test	Factor 1	Factor 2	Factor 3	Factor 4	Total
U	1287.000	1297.500	1515.000	1624.500	1292.500
Z	-2.129	-2.106	-.898	-.326	-2.088
P	.033	.035	.369	.744	.037

Source: authors' calculations using PASW (SPSS) v. 18 and R v. 2.15.1

As it can be observed in Table 6, Factor 1 (i.e. “Local preference”), Factor 2 (i.e. “Environmental protection”) and the Total scale show significant differences as a function of entrepreneurial activity, while the rest of the factors do not. For Factor 1 - “Local preference”, in light of the results in the previous section, this difference was further investigated by separating the participants in function of gender. This detailed analysis revealed that the significant difference between entrepreneurs and non-entrepreneurs is only maintained in the case of men ($z = 2.145$, $p = 0.032$) and not in the case of women ($z = 1.081$, $p = 0.28$). Therefore men entrepreneurs show a significantly higher level of Local preference than male non-entrepreneurs. For Factor 2 (i.e. Environmental protection), it can be concluded that entrepreneurs also show significantly higher positive attitudes towards Environmental Protection when compared to non-entrepreneurs.

Also, overall, entrepreneurs show higher positive attitudes towards sustainability, as evidenced by the differences in total scale score. In order to investigate the differences between those with future entrepreneurial activity intent and those without, U Mann-Whitney test was applied.

Table no. 7: U Mann-Whitney test – independent variable: entrepreneurial intent

Test	Factor 1	Factor 2	Factor 3	Factor 4	Total
U	1848.500	1870.000	1859.000	1461.500	1768.500
Z	-.217	-.109	-.163	-2.340	-.621
P	.829	.913	.870	.019	.535

Source: authors' calculations using PASW (SPSS) v. 18 and R v. 2.15.1

It can be observed from Table 7 that only Factor 4 (i.e. "Personal car usage") shows significant differences between those with entrepreneurial intent and those without, namely those with entrepreneurial intent prefer to use their own car when they undergo activities as a tourist. Interestingly there were no significant differences identified between those who claimed they are interested in sustainable entrepreneurship and those who claimed they are interesting in classical tourism. The lack of significant differences could be explained by a relatively low familiarity with the concept of sustainable tourism (only 35% of the participants reported being well familiarized with the notion, while 21.1% reported knowing nothing, or very little about the topic).

Other post-hoc data analyses were conducted to investigate the differences between the students of the two master specializations, i.e. to find out if students in tourism and hospitality (EAATIO) have different attitudes than the other business master students (AAR), the relationship between age and sustainability attitudes; however no significant relations were identified, which is normally understandable as respondents were relatively homogeneous by age. Also testing for differences as a function of origin environment (rural, small town or large town) yielded no significant results, even if one could expect that living in urban versus rural areas could induce different attitudes toward sustainability.

Conclusions

The favourable attitude of the interviewed master students on sustainability, both in their current quality of tourists, as well as in their possible future as entrepreneurs, is evidenced by the (partially or totally) agreement with statements representing dimensions of sustainable behaviour. Thus, with some exceptions, namely the behaviour of the tourists in relation to public transportation, the master students have expressed a clear agreement (partial agree and strongly agree) with the items on sustainable business behaviour. For example, items such as promoting local natural attractions, promoting local cultural attractions, respectively, employ local labour force accounted the (partial or total) agreement of respectively 91%, 88% and 87% of those investigated.

At the same time, however, we notice a discrepancy between the statements on their behaviour as future entrepreneurs and those on actual, current behaviour, as tourists. For example, only 49% and 47% of them said they prefer the train or coach/bus/minibus as forms of collective (public) transportation, while 81% of them prefer the private car. However, 93% of them declare their (totally or partially) agreement with the general statement "It is important for my business to protect the environment."

Therefore, if we consider that the current behaviour as a tourist is a good predictor of future behaviour as a businessman, then undoubtedly, the attitudes declared on promoting sustainability in the future entrepreneurial business of present students have to be temperate.

In order to perform a detailed analyse of demographic and personal characteristics in relation to attitudes towards sustainability deeper tools were used. The instrument proposed for measuring the attitudes towards sustainable tourism has shown relatively good internal consistency, and should poses adequate fidelity and validity. The factor analysis yielded four components: Local preference, Environmental protection, Public transport and alternative destinations/accommodation and Personal car usage. Interestingly the factors

didn't separate as a function of whether the question was formulated from an entrepreneur's or tourist's point of view, suggesting that the concept of local preference is a general concept that characterizes the individual in both stances.

In regard to gender, entrepreneurial activity and intent, and specialization, these four components, as well as the general attitude scale behave differently. Based on our analysis it can be drawn that women show a more positive attitude towards Local business and tourism when compared to men. This matches studies of women entrepreneurs that show them as more calculated in evaluating the risks associated with growth, and preferring to operate smaller business. Previous research concluded that women might seek other goals, rather than growth, especially when they feel responsible for the well-being of their employees. In this case women might see growth as a source of more responsibility and avoid it, in the context of a higher risk aversion.

Master students with self-declared entrepreneurial attitudes present significantly more positive attitudes compared with students with no such intentions. This difference could be explained through the increasing emphasis in both the media and general public opinion on environmental protection. While non-entrepreneurial master students might have a favourable attitude towards protecting the environment, those with self-declared entrepreneurial intentions have to focus actively on business and identify new opportunities in this field, which might make them see it even more favourably.

Male entrepreneurs show a significantly higher level of Local preference than male non-entrepreneurs. A possible explanation could lie in the fact that entrepreneurs generally value highly their local social network of business and other entrepreneurs. So it would make sense for an entrepreneur to value the local business, expecting reciprocity from them. When it comes to entrepreneurial intent, those with intent prefer to use their own car when they undergo activities as a tourist when compared to those without intent. This might suggest that those with entrepreneurial intent have a higher need for independence, and this might be reflected in both their desire to start a business and in their preference for their own car.

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