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Article

The Sustainable Business Model of Spa Tourism Enterprise—Results of Research Carried Out in Poland

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Abstract: The article presents the results of the analysis of the elements of business models of spa tourism enterprises in the context of the principles of sustainable development in tourism business. In the process of defining individual rules for tourist enterprises, an approach based on sustainable tourism criteria and an attempt to adjust them to individual conditions resulting from the specifics of the tourist business activity being carried out was proposed. The characteristics of the individual components of business models were based on the results of interviews conducted in 17 tourism enterprises. The CANVAS scheme was used to examine the structure of the business model. It was found that the business models of spa tourism enterprises not only fail to conform to the principles of sustainable development, but are also not used as managerial tools. Their knowledge among managers is very poor. The analysis was supplemented with additional roles played by Polish sanatoriums in preventing the SARS-Cov2 virus pandemic. The research also revealed an example of cooperation between several spa companies, in the framework of cooptation and exchange of knowledge and services, which can be considered as the initiation of cooperation based on open innovation.

Keywords: sustainability; management; health resorts; spa tourism; business models; open innovation



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1. Introduction

The changes that took place in the economy of many countries in the nineteenth century indicate an increasing share of the service sector in creating national wealth. This is due to the fact that it is the employment services sector that has the largest number of employees, ahead of the production sector in this respect. The scientific literature shows that this significant change in the world economy was the reason for the emergence of a post-industrial society, in which knowledge has become a resource and a source of income for societies [1,2]. The dynamic development of technology as a consequence of these changes initiated the so-called the third post-industrial wave [3], preceded by the agricultural and industrial waves. The innovative solutions and modern technologies influencing the social changes manifesting themselves in the new lifestyle and even in the way of perceiving reality became a manner of facing the expectations of modern generations that seek instant gratification of their desires and needs, awakened by the modern media.

However, it should be noted that the dynamic technological development in a post-industrial society also has many negative consequences. They are not just about technology itself, as with influencing social change through social media, but cover nearly all social aspects. This is also the case with the impact of tourism on the natural environment [4,5]. The scientific literature indicates that the antidote to this problem is the concept of sustainable development. However, it is not about a narrow understanding of this concept by reducing it to an impact only on the natural environment, but a broad meaning of this concept. This concept also includes counteracting tourist dysfunctions, including the excess of tourists, invasive expansion of tourist infrastructure, and displacement of local culture from the area where it was created.

The cognitive aim of the article is to identify the factors of change in the key elements of the tourist enterprise's business model, and thus to adapt it to the form of a sustainable business model. The proposed changes presented in the article result from research carried out by the author in the 17 largest spa tourism enterprises in Poland. In the analysis of the structure of business models, the concept of the CANVAS model was used, which made it possible to evaluate the components of the model and the possibility of extending them with elements of sustainable tourism and opportunities to exchange knowledge within open innovation.

2. The Problem of Sustainability in the Tourism Business

Modern managers have many opportunities to support their decision-making abilities. Among them are business model schemas. Sustainable business models have also become increasingly popular in the first and second decade of the 21st century.

2.1. Business Models

The concept of the business model is multi-layered. Literature presents it both in terms of the characteristics of the enterprise model [6] and the relationship between the elements forming the model [7]. The most frequently noticed approach is the practical approach that recognizes the business model as a decision-making tool [8]. It is not uncommon to find a pragmatic approach to this issue, in which the business model is a story about how a company works [9].

One of the most accurate definitions of a business model is the definition of JB Wit [9], which states that the essence of a business model is a visual presentation of the logic of the organization's functioning and its elements or projects in the form of appropriately named, interrelated template elements, which provides a logical understanding of the process of functioning, survival, and development of the organization.

Other authors [10] define a business model as a conceptual tool containing a set of elements and their relationships with specific goals that allow the presentation of the company's business logic.

D. Teece [8] treats business models as a tool describing the design or architecture of the mechanisms of creation, supply, or capture of value, and S. Prendeville and N. Bocken [11] described the business model as a conceptual tool describing activities relating to business transactions between clients, partners, and suppliers and the organization, and their participation in the development and acquisition of value. There is also an abstract approach to business models. This is how they are perceived by M. Al-Debei et al. [12].

Only in the last two years (2020–2021) have interesting results of research on business models been presented by L. Laidroo et al. [13]. They discuss the differences between the FinTech hotspot business models in Central and Eastern Europe. It is also worth taking into account the evolutionary approach to business models proposed by R. Costa Climent and D.M. Haftor [14]. An interesting solution in building innovation in business models is presented by W. Wannakrairoj and C. Velu [15], who use change in the net asset turnover ratio. K. Randhawa, R. Wilden, and S. Gudergan, on the other hand, describe the role of dynamic capabilities in supporting innovative business models [16]. On the other hand, U. Alpsahin Cullen and R. De Angelis discuss the role of business models in the circular economy as inspiration in the functioning of the ecosystem without waste [17].

There are also solutions for models for companies in the health sector regarding medical transport [18]. It is also extremely creative to propose the so-called frugal innovations in business models [19]. This is a solution for the introduction of inexpensive products by unconventional thinking on emerging markets.

The creativity of scientists in inventing schematics for business models is enormous. It is worth noting that almost every concept shows them slightly differently. Some have a two-dimensional structure [20] and others have a multidimensional structure [21,22]. Some show a network of values [23], while others present an interdisciplinary approach [24–26]. Schemes of business models also differ in terms of the number of components that make

up the business. There are four-factor concepts such as Seizing the Whitespace [27,28], five-element [29] and six-element templates in the form of a circle [30], six-factor Open Innovation [31–34], seven-block templates by P. Lindgren [20,21], ten-element templates by O.D. Doleski [35], and even thirteen-element models of social business [36].

Probably the most popular model of business models is the concept of CANVAS by A. Osterwalder and Y. Pigneur [10]. This model includes nine interconnected and interacting elements (components). These are: customer segments, value propositions, distribution channels, customer relationships, revenue streams, key resources, key activities, key partners, and cost structure (Figure 1).

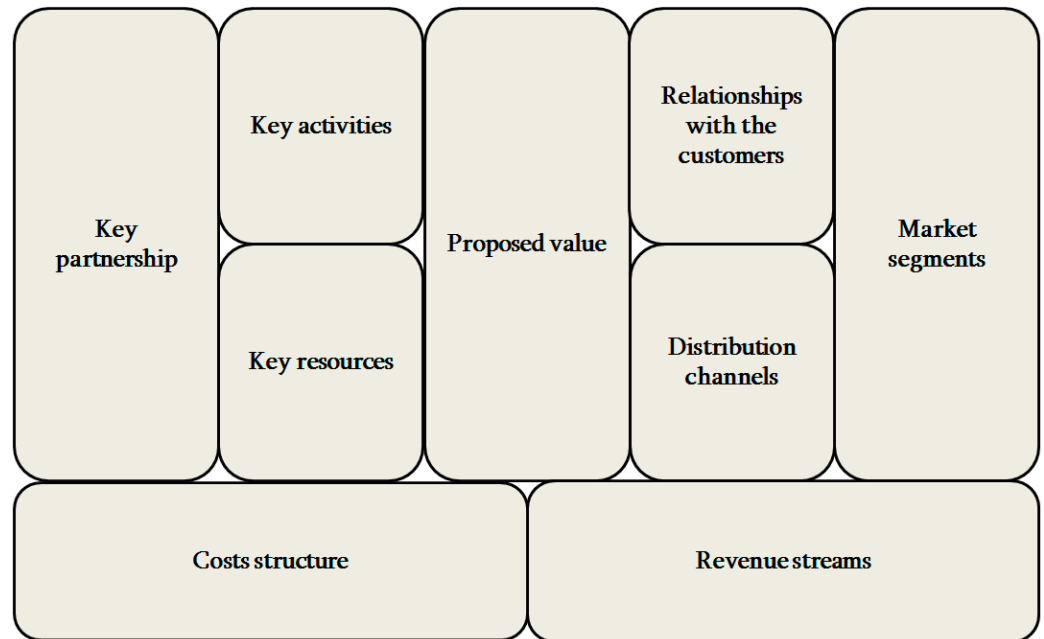


Figure 1. Template of CANVAS business model. Source: own study based on the CANVAS concept [10].

The first of the model elements are *Customer segments*, meaning groups of people and organizations that the enterprise tries to reach and service. Characterization of this component requires grouping the customers according to their characteristics, similarities, and behaviors.

Distribution channels are an element indicating how the enterprise communicates with particular segments of its customers and how it offers its value proposals for the customer. These are contact points between the customer and enterprise that in the end influence the impression the recipient has on the offered products or services.

Customer relations are the element containing the characteristics of relations between the company and the representatives of a specific segment of recipients. They can be established by acquiring new customers, retaining loyal ones, and by increasing the value of the transaction (sale increase).

Revenue streams are cash generated by the company due to the servicing of each segment. They are a wide element of the model encompassing such issues as the size of specific revenues streams in total revenues and payment methods.

Key resources are the most important resources held by the company influencing the correctness of its operation. They are at the same time an issue that leads to the determination of which resources are needed for other model elements in their separate and joint functioning. The importance of particular resources and their groups can depend on the type of the business activity being carried out.

Key activities are an element created by the key activities that the company must undertake for its model to function correctly. They are a wide spectrum of activities de-

pending on the type of the business activity being carried out, without which the company cannot function. This element usually contains a list of key activities that make possible the creation of value for the customer and the functioning of particular components.

Key partners are a network of suppliers and co-workers, whose activity is crucial for the effective company functioning. At the same time, they are an attempt to identify who needs to be considered a key partner or supplier, which resources are sourced from the suppliers, and which activities these key partners undertake.

Key costs are the category determining the structure of costs borne due to the business activity being carried out and the costs generated by the business model. Here, the financial expenditures of key activities and resource costs are estimated, and the sources of the highest costs are identified. They can be directed towards costs minimization, building value for the customer of low prices, and mass-scale of products and services being offered (cost-driven) or towards a highly specialized offer (value-driven), or to use both approaches at the same time.

The element not discussed so far is value proposal, which is a set of products and services generating value for a given customer segment. It is, therefore, a reason why customers prefer the offer of a given company, as well as a solution to problems of customers and satisfaction of their needs. We can assume that this is a key element of a business model deciding on its effectiveness. As a result, it is being enriched with subsequent value proposals, not only customer-oriented, but also enterprise-oriented, by way of capturing values resulting from its business activity.

From the moment the CANVAS scheme was published, its popularity in business practice and among researchers has kept increasing, as it is very simple, creative, and flexible when it comes to development and relations establishment. One can indicate numerous publications that develop this concept [37]. E. Bojar and B. Wit [38], using as a base the scheme by A. Osterwalder and Y. Pigneur, complemented the CANVAS model with corporate responsibility towards own activities and the environment. The nine elements of the CANVAS model were enriched with external and internal factors of corporate responsibility in three dimensions (economic, social, and environment) and the risk assessment. In turn, A. Joyce and R. Paquin [39] implemented two additional dimensions: environmental and social. It is at the same time an important focus on social influence components, in reference to sustainable development.

B.W. Wirtz et al. [40] quote yet another division of components of business model. They divide the integrated business model into three component groups: (1) strategy components, (2) customers and market components, and (3) value creation components. Within each component, they list three groups of key elements establishing specific categories.

The literature on business models cites their examples, very rarely formulated for tourist enterprises. To give an example of such studies, one can list the research of J. Souto [41], who, when carrying out research on business modeling and introducing innovation, made innovation analysis in the hospitality industry. In turn, K. Herman and A.R. Szromek [42,43] developed a business model for cultural heritage tourist enterprises and made attempts to apply CANVAS with regard to entities operating on the market of spa tourism [44].

Several other works deal with the subject of business models in tourism, but only in the context of defined business models components and not in the context of the whole model itself. An example is the work of F. Mantaguti and E. Mingotto [45] that tackles the subject of relations with the customers on tourist market. The customer relations in social media in the business context are discussed by J. Miguéns, R. Baggio, and C. Costa [46], as well as A. Inversini, Z. Xiang, and D.R. Fesenmaier [47].

In turn, C. Ciurea and F.G. Filip [48] discuss the issue of establishing an inter-organizational network in culture tourism facilities. The component analyzed the most is the value proposal for the tourist. A. Bodenau [49], E. Cranmer, T. Jung and M. Dieck [50], T. Haaker et al. [51], as well as E. Havemo [52] and N. Prebenseni J. Dahl [53] deal with this subject.

Scientific publications also discuss models for tourism and gastronomy. An example is the publication by M. Diacon and A. Dutu [54], who developed innovative business models, or the article by N. Langviniene and I. DaunoraviPinjti [55], who formulate important guidelines for tourism enterprises. This topic is also taken up by M. Hossain [19].

Literature also notes some critical opinions on business models [56]. M. Porter [57,58] warns against incorrect thinking and delusions given by this concept, especially in a situation of ignoring other crucial business analyses. He also points out to a research gap in the scope of lack of adjustment of business models components to sectoral conditions.

Here it is also worth noting another weakness, which is the lack of business models components directly focused on counteracting the negative effects of business operations. It is a wide issue of individual interactions that globally have extremely destructive consequences. A popular subject of modern international policy is fighting with global warming, environmental pollution, and responsibility for actions. Yet, these threats are noticed very rarely when not one but several independent issuers are present. This also applies to organizers and servicing of tourist traffic.

Currently, in tourist destinations, one can often notice such dysfunctions as blurring of the unique nature of local culture, industrialization of valuable natural habitats, or expansive drainage of natural resources, as well as overtourism, quite often discussed in the last decade [59]. Of course, the effects of collective actions often blur the responsibility for their negative consequences, and—as a result—the willingness to bear the costs of systemic solutions that would reverse the situation or bear the costs of preventions also decreases.

2.2. Sustainable Business Models

The negative impact of enterprises on the natural and social environment required the development of a slightly different concept of business models. The answer to this need was a sustainable business model. Literature defines them as a set of components where the interactions between them and between these components and the stakeholders create, provide, capture, and list sustainable value for many stakeholders [60,61]. The value proposition in business models has thus been extended to include value not only the customer and enterprise, but also the natural environment and the local community [62].

A good example of a conceptual approach to a sustainable business model is the article by S. Nosratabadi et al. [63], who distinguished 14 thematic areas. They also concerned activities in the field of tourism. S. Nosratabadi et al. [63,64] and other authors [42,44,65] suggest the need for partner networks to create and deliver such lasting value. Additionally, F. Boons and F. Lüdeke-Freund [66] analyze the business model in terms of sustainable innovations, proposing the features of sustainable innovations in the business model. In turn, L. Zhenhua [67] indicates six areas that should be considered in the context of sustainable tourism. It is the role of tourism demand, the nature of tourism resources, the imperative of intergenerational justice, and the role of tourism in promoting socio-cultural progress, measuring sustainability and forms of sustainable development.

In the last year, this topic has already been taken up in research on other markets, e.g., banking [68], electric energy [69–72], services [51], industry [73,74], and even in the mining industry [75] and brewery [76].

The implementation of the abovementioned elements is often associated with obstacles. The literature provides many examples of such obstacles, especially in the co-financing of solutions counteracting dysfunctions [77].

From the point of view of this publication, one of the key divisions of models is the one where the diversification criterium is the type of market relations. The introduction of sustainable development rules into business activity cannot be limited only to the business and ignore the situation of its surroundings. It requires the expansion of ideas and practical activities towards other business partners (suppliers, recipients, competition, local community). However, the process of expanding sustainable business requires a relation between the stakeholders. M. Norris and S. West [78] identify several forms of

market relations between stakeholders, while P. Grefen [79] enriches this concept with new types (Table 1).

Table 1. Type of relationship in business.

Type of Relationship	Description of the Relationship
B2C (Business-to-Customer)	Relation aiming to win individual customers by focusing the relation on the direct recipient
B2B (Business-to-Business)	Relation between the enterprise and other enterprises by focusing on group recipients (wholesalers, contract recipients, state recipients, etc.)
B2A (Business-to-Administration)	Relation including the entrepreneurs and public administration bodies
C2B (Customer-to-Business)	Relation in which the access to wireless devices is used, making it possible to carry out the transaction
C2C (Customer-to-Customer)	Targeting the activities to the possibility of direct exchange of goods between the consumers
C2A (Customer-to-Administration)	Relation between natural persons and public administration
P2P (Peer-to-Peer)	The use of Internet in such a way to make direct exchange of data possible without the need to send them through the main server
B2R (Business-to-Reseller)	Relation, where the relation entities are entrepreneurs and resellers
G2B and G2C (Government-to-Business and Government-to-Customer)	The government is one of the parties to the relations with entrepreneurs and customers
B2S (Business-to-Society)	The society becomes the beneficiary of values generated by the business influencing the natural environment and the community

Source: Based on own study.

In time, a discussion concerning their review and complementation has been undertaken. Currently, the starting point in terms of searching for relevant solutions can be the decisions made during the Cape Town Declaration on Responsible Tourism of 2018 [80]. In accordance with the declaration, the result of the sustainable tourism among others minimizes negative economic, environmental, and social impacts, and generates greater economic benefits for local people or involves local people in decisions that affect their lives and life chances.

Another source of sustainable solutions are the criteria of the Global Sustainable Tourism Council (GSTC) [5]. There are four pillars: sustainable management, socio-economic impacts, cultural impacts, and environmental impacts. The proposed rules were formulated separately for hotels, tour operators, and tourist destinations.

The United Nations Development Program [4] promotes 17 Sustainable Development Goals (SDGs), which build on the success of the Millennium Development Goals.

An interesting scientific study is the article by P. Siakwah, R. Musavengane, and L. Leonard [81], who refer to the Sustainable Development Goals (SDG) and the tasks that tourism can implement in this context. One of the elements is to emphasize the role of spa tourism. This is quite an important issue in relation to the topic discussed in this article. According to the adopted assumptions, the goal of health tourism is to ensure a healthy life and to promote well-being for all, of all ages, as good health and well-being guarantee a sustainable livelihood.

However, it should also be remembered that new rules should not be implemented if managers and employees of the enterprise are not convinced that they are relevant to them. The literature cites assumptions preceding the occurrence of behaviors responsible

for the natural environment [82–84]. The manager must be aware of the consequences of the company's impact before he feels responsible for acting for the environment, while the sense of responsibility increases the personal norm of engaging with behaviors responsible for the environment.

2.3. Open Innovation Based Business Model Developing and Innovation

The issue of business models, taking into account the three perspectives of creating a value proposition (value for the client, value captured by the enterprise, and value for the local community and the natural environment [62]), is extended with new values and perspectives for developing a business model. J.J. Yun [85] presents four different developing circle business models for customers in the role of consumers, entrepreneurs, social entrepreneurs, and engineers, respectively. This complementation of the business assumptions gives the opportunity to develop, utilize, and enlarge creative business models, and even switch business models towards creating innovations.

Literature also emphasizes that business models are a very useful tool for creating innovative solutions, but at the same time they can themselves be a platform for the exchange of innovation. The development in this direction concerns both the evolution of innovative business models [15,86], and the mutual exchange of knowledge between market participants. This enables the creation of further solutions and products within the concept of open innovation [87,88].

H.W. Chesbrough [31,89] discussed an interesting Business Model Framework (BMF) for assessing the potential for new business model innovation, a framework for carrying it out, and a management plan for decision making. He concluded that an organization must give a senior manager the resources and take the risk of experimenting with its own business models.

R. Amit and C. Zott [90] recall that business model innovation can occur in a number of ways: (1) by adding novel activities, (2) by linking activities in novel ways, or (3) by changing one or more parties that perform any of the activities. They emphasize that changes in the business model can be subtle and can bring important benefits to the innovator, even when they do not have the potential to significantly influence the industry.

J.J. Yun and X. Zhao [91] did a thinking experiment based on a rectangular compass concept model. They have developed 17 business model patents to validate the model. Their research proved that open innovation, which is based on a new combination between technologies and market, is the engine of sustainable business model innovation dynamics.

An interesting example of the application of open innovation is the publication of J.J. Yun et al. [92], who indicate the significant benefits of using open innovation for environmental protection. They discuss these benefits in the context of the car-sharing industry. From the case study, they developed a causal loop model of the car-sharing industry. They note that open innovation efforts had positive impacts on accelerating basic reinforcing loops between system, revenue, and responsibility.

The above-mentioned issues of open innovation may also contribute to the orientation of research in spa services to the exchange of innovative solutions in spa tourism enterprises.

3. Materials and Methods

Spa tourism is one of those forms of health tourism that should particularly intensively implement the principles of sustainable development in its tourism activities. An integral form of the implementation of spa tourism is spa treatment, which in Poland is part of the health care system. Health resort activities conducted as part of health tourism may only be performed in health resort areas. These are the areas with raw materials and infrastructure for the provision of treatment, accommodation, and catering services.

Only 45 localities have this status in Poland [93,94]. The assumption of the spa activity is the use of medicinal raw materials and the climate to achieve economic benefits without threatening the continuity of the availability of raw materials.

The aim of the empirical research undertaken by the author in 2018 in spa tourism enterprises was to define the structure of the business model used in Polish spas. The research concerned the elements that make up business models. The theoretical basis of the research was the CANVAS business model [10].

The research was carried out with qualitative methods using an in-depth interview and multiple case studies. In the first stage of the research, the interview consisted in making an eight-page research questionnaire available to the management of these spa companies, and in the second stage, a complementary and in-depth conversation was initiated. The analysis covered the 17 largest spa tourism enterprises in Poland. These enterprises were represented by top-level managers or advisers appointed by them (operational managers, lawyers). The companies were selected on the basis of the list of health resorts of the Ministry of Health of the Republic of Poland. The author's intention was to conduct research in the largest enterprises of the spa tourism market, which would cover a total of 25–50% of the domestic market (measured by the number of overnight stays during the year). Therefore, the boards of 30 spa companies were approached. Ultimately, approval was obtained to conduct research in 17 enterprises. Their total share in the market of spa services amounted to 33%. These enterprises included from one to 15 spa facilities that provide treatment in the field of balneology and physical medicine. Thus, the research covered 95 spa facilities (belonging to 17 selected companies).

The research questionnaire used in the interviews consisted of two parts. The first part of the survey consisted of 18 questions about the structure of the business model, while the second part was about general information about economic activity and its sources of financing (eight questions). For the purposes of additional in-depth interviews, a third part of the questionnaire was also developed. It concerned the undertaken crisis actions and the conduct of sustainable tourism. However, due to the thematic diversity and extensive scope of this research material, these issues are the subject of other publications by the author.

The statistical analysis of the collected material consisted mainly of a one-dimensional analysis with the use of the mean value (x_{av}), supplemented by the standard deviation ($\pm SD$) or substantive feature indicator (Φ), based on the structure indicators, that was weighed with the use of ratings given by the managers. Statistical series of two features expressed on a quantitative scale were tested with the Shapiro–Wilk test to determine whether the distribution of features is close to the normal distribution. The test showed that both variables had a distribution close to the normal distribution; therefore, classic descriptive measures were used.

The managers were able to evaluate individual components of the business models. Due to the diversity of these components, it was necessary to use different measurement scales. The respondents could both indicate individual elements of the model components as well as those not included in the questionnaire, as well as weigh them in relation to the significance in the business model. Therefore, the overwhelming majority of statistical features had a qualitative scale; therefore, the results were presented as percentages or their quantification using weights.

None of the questions asked in the interview covered sensitive and unethical issues, and therefore did not require the approval of the bioethics committee and did not expose managers to the disclosure of personal information and confidential information about the company.

4. Results

The research showed that managers of five out of 17 surveyed companies know and apply business models in spa operations (29.4%). This is a small percentage of managers, but even they knew only fragmentary business models. They most often indicated such components as key activities, market segments, communication channels, and customer relations. Their nomenclature, however, was very common.

In-depth interviews with managers showed that the actual knowledge of business models among managers of spa enterprises is much lower than initially declared. When de-

scribing particular elements of the model, managers generally used an abstract description devoid of practical measures. Upon closer examination of the structure of the enterprises, it turned out that the integration of the elements of the business model was not undertaken in any of the enterprises. Neither did any of the companies follow patterns known from the literature.

Although the analyzed enterprises did not have formalized business models, it is worth noting that managers used other business tools. These were legal documents of the companies (i.e., statutes, regulations, operational plans, business investment plans, company strategy). The strategy of doing business has been noticed in almost all enterprises. A set of procedures, key goals, and business plans at specific management or functional levels was generally viewed as an abstract business model.

4.1. Business Model of Spa Tourism Enterprises

The knowledge gained from the research is the characteristics of the components of the business model. The basis of every component characteristic was the results of the interviews with spa tourism enterprises managers taking part in the research. These activities allowed the characterization of nine components of business model based on CANVAS concept. Their description is limited only to key issues present in particular components of business model, and then these were complemented with practices of sustainable spa tourism used in health resorts noticed during the research. A general scheme of the model with relationships between components was presented in Figure 2. This study was supplemented with additional functions of spa enterprises. These were the roles emerging from the post-COVID therapy conducted there and the medical buffer that was triggered when hospitals were overcrowded.

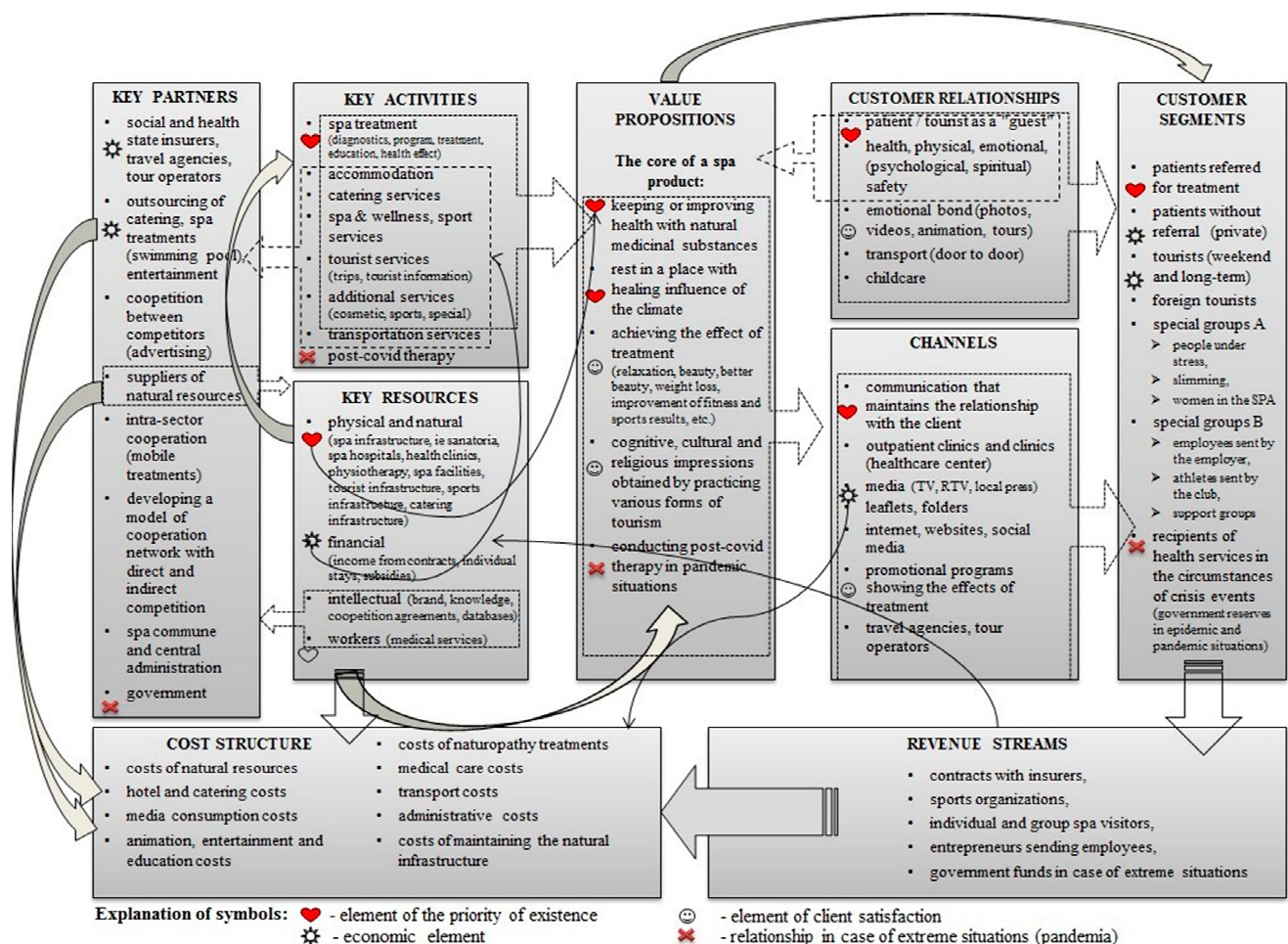


Figure 2. Segments of health resort services recipients. Source: Based on own study.

Modern spa tourism enterprises service three segments of recipients. These are: (1) institutional recipients (contract recipients), (2) individual recipients (commercial recipients), and (3) business recipients.

The first segment—segment of institutional recipients (also known as contract recipients)—is a group of leading health and social insurers that enter into agreements with health resort enterprises on behalf of the state ($\Phi = 0.993$). Beneficiaries of such benefits are the persons insured in the listed funds that receive benefits in set order.

A specific feature of the market segment is the uniqueness of business relations taking place there. It is a market where the direct recipient of spa services is not the direct payer of the purchased services. On the other hand, an institutional recipient purchases a package of spa benefits, but does not use it, but only becomes its owner. At the same time, wanting to satisfy the need of a wide group of insured persons, it purchases such services led by the lowest unit price of the treatment. Unfortunately, such a situation results in lowered quality of services rendered to those who came to a health resort thanks to their insurance. For the enterprise, the contract stays, allowing it to receive low but stable revenues.

The source of additional revenues is meeting the needs of the second segment of recipients of spa services (individual recipients). These are people who pay for their stay in the spa themselves (individuals who came to health resort for health purposes, $\Phi = 1.000$, and solely tourist purposes, $\Phi = 0.633$). The prices of individual stays are usually much higher than the contractual stays. Therefore, the individual stays are very profitable for the health resort enterprise.

It is worth noting that the highest profitability is generated by the business recipient segment ($\Phi = 0.533$). However, these are irregular transactions. This segment includes stays of various types, starting from corporate integration trips and ending with industry conferences and special events.

4.1.1. Value Proposal for the Customer and Enterprise

It is significant that the managers of spa tourism enterprises are able to define the difference between the importance of the activities undertaken and the purpose of those activities. Managers participating in the research are aware that the essence of spa activities is not only to respond to tourists' needs, but also to improve their health. The essence of this opinion is the awareness of achieving stable health effects.

In all spa enterprises, managers indicated that the health effect of the stay is the key value for customers ($\Phi = 1.000$). It is therefore an activity aimed at maintaining or improving the client's health.

Managers also indicated the important role of specialist and recreational treatments performed. It was the second key value, including the effects of relaxation services (de-stress, beauty improvement, weight loss, fitness improvement) ($\Phi = 0.824$). A similar note was recorded for the value relating to staying in comfortable conditions ($\Phi = 0.824$).

Managers could also point to specific values for the enterprise. The research results prove that, in general, the objective of their activities is primarily making a profit from the business activity ($\Phi = 1.000$). Just as important were the increase of services sales ($\Phi = 0.970$) and increase of the commercial customers number (those who pay for their stay independently) ($\Phi = 0.970$). Only later came the contracts with the insurers, achieving average significance at the level of $\Phi = 0.626$. Comparable results were obtained for such objectives as increase of health resorts potential and the assets of the enterprise. The least important of all objectives was the survival of the enterprise (cf. Table 2).

Table 2. Value for the enterprise resulting from the health resort activity.

Objectives of the Spa Tourism Activity (Value for the Enterprise)	Φ
Increase of profit	1.000
Increasing the number of commercial customers	0.970
Increase of sale	0.970
Increasing the contracts with insurers	0.626
Increasing the number of beds/facilities	0.596
Increasing the assets of the enterprise	0.548
Survival of the enterprise	0.430

Source: Based on own study.

The four values selected the least likely by the health resort enterprises managers significantly differ from the main objectives of business activity (profit, sale, key recipients). They result from several interconnected facts. The contracts signed with the insurers are a relatively stable source of revenues of health resort enterprises. They ensure financial stability and the ability to cover running costs by receiving funds guaranteed by the state (once the contract is signed). It gives the opportunity to focus one's attention not on increasing the contracts or expanding one's business, but on the most effective use of future potential that decides on the amount of generated profit.

Unfortunately, no reference was made to proposal of value to the community including ecologic values.

4.1.2. Communication with the Customer (Distribution Channels)

Modern health resort enterprises use varied ways of communication with the customer. From the research, it results that the most important in terms of communication with the potential customer is the website ($\Phi = 1.000$), then advertising banners and leaflets ($\Phi = 0.729$), as well as presence in social media ($\Phi = 0.625$). The subsequent places were occupied by the cooperation with travel agencies, thanks to which communication is established, especially with individual and business customers ($\Phi = 0.438$); call centers ($\Phi = 0.292$); TV, radio, and magazine adverts ($\Phi = 0.271$); promotion in thematic portals ($\Phi = 0.271$); as well as newsletters and local papers ($\Phi = 0.250$).

As an additional (occasional) communication channel with a potential customer, industry fairs ($\Phi = 0.765$) and advertising in media ($\Phi = 0.765$) are used. Next came the promotional broadcasts on health ($\Phi = 0.647$) and promotion in thematic portals ($\Phi = 0.647$).

4.1.3. Customer Relations

From among the activities carried out by health resort enterprises towards establishing positive customer relations, one can observe activities directed towards new and loyal recipients ($\Phi = 1.000$) and loyalty programs ($\Phi = 0.941$). An attempt to establish relations with new recipients takes place usually through social media and the so called "open doors" events, medical conferences, and direct offers for organizations (institutions and enterprises). The loyal customers are to be convinced by cheaper next stays (loyal customer card, price discounts), meaning loyalty programs are implemented in a variety of ways.

Extremely important is the individual approach to a customer, treating them as a unique customer ($\Phi = 0.647$) (for example by leaving a welcome letter, a thank-you note) and establishing an emotional relation between the customer and the health resort ($\Phi = 0.647$) (dance parties, camp-fires, meetings with poets, press clubs, board games clubs, chess games).

4.1.4. Key Resources

The most important resources of the enterprise were the health resort infrastructure resources ($\Phi = 0.967$) and intellectual resources of employees ($\Phi = 0.733$), as well as natural resources ($\Phi = 0.733$). One must, however, emphasize that the health resort enterprises, the activity of which was based on sourcing remedial resources (mineral waters, brines, salt deposits, thermal waters, peloids) indicated greater importance of these resources over

other resources of the enterprise. Slightly lower results were noted among managers of these enterprises that based their health resort business activity on the use of climate, for example in sea-side health resorts.

4.1.5. Key Activities

The most frequently indicated key activity performed for the benefit of customers were accommodation services ($\Phi = 1.000$), followed by natural medicine treatments ($\Phi = 1.000$) and catering services ($\Phi = 0.800$).

The most popular complementary activities related to the organization of the enterprise are the care and acquisition of natural resources ($\Phi = 1.000$), as well as marketing activities ($\Phi = 0.882$) and production activities related to the sale of raw materials ($\Phi = 0.529$).

4.1.6. Key Partners

Key partners are entities, the cooperation with which provides proposal of value to be captured. The greatest importance is given to health and social insurers ($\Phi = 1.000$), who make it possible for health resorts facilities to make profits on the contracts implementation, as well as travel agencies ($\Phi = 0.688$), through which individual customers reach the health resort enterprises. Health Resort Communes are also an important partner for the managers ($\Phi = 0.688$). It is local self-government responsible for health resort administration that coordinates the organizational and control activity of the health resort, as well as local community, represented by the local self-government.

Managers of health resorts, indicating key partners, also appreciated suppliers of natural resources ($\Phi = 0.594$), cooperating competitors ($\Phi = 0.594$), and outsourcing companies ($\Phi = 0.531$).

4.1.7. Revenue and Cost Streams

Managers also indicated the most important sources of income for spa enterprises. These were the sold nightclubs ($\Phi = 0.821$) and medical services ($\Phi = 0.729$), as well as catering ($\Phi = 0.553$) and the sale of natural resources ($\Phi = 0.471$).

In case of costs, there is a similar hierarchy of significance of particular items, as is the case for revenues. The costliest are the activities associated with the guest accommodation ($\Phi = 0.788$) and health resort treatment ($\Phi = 0.753$). A similarly significant cost item is the gastronomy ($\Phi = 0.671$). The first three cost items have a similar significance as in the case of revenue streams.

A cross-analysis of the revenue sources with the structure of health resort stays proves that contract stays, even though they cover $69.9 \pm 13.5\%$ of all stays in health resorts, generate 32.7% of revenues, while individual stays, although less numerous ($23.2 \pm 11.9\%$), account for 30.0% of revenues.

Undoubtedly, it should also be noted that in 2020, the individual components of the spa business models received new additions. They resulted from the new role of health resorts in preventing the COVID-19 pandemic. Sanatoriums have become a medical emergency buffer after hospitals overcrowded. This action allowed the transformation of health resort medical units into hospitals for patients with COVID-19 virus.

4.2. Elements of Sustainable Tourism Activity in Health Resorts

In the course of interviews and business models analysis carried out, no specific solutions in the scope of sustainable development of spa tourism activities were identified. What is significant is limiting the value proposals in the studied enterprises to the value for the customer and for the enterprise itself. The health resort activities are not seen from the perspective of community or ecological values.

One can, however, notice several important solutions referring to sustainable development of tourism. They were drawn up in the form of conclusions:

- (1) Currently, the spa tourism enterprises refer only to protective measures directed towards natural resources only in the scope of ensuring continuity of business activity. Taking care of natural resources becomes more important if the enterprise bases its business activity on the use of these natural resources and becomes less important when it uses other properties of the climate, for example, sea-side health resorts.
- (2) The observations allowed to prove that a special care is attributable to a raw material that, apart from climate, is the only available medicinal product used for the treatment. This applies, for example, to a thermal health resort or underground health resorts. In a situation when the enterprise does not have its own deposits of natural resources, their suppliers are treated as key contractors and, as a result, key business partners.
- (3) Since 2005, the provisions of Polish law protect the manner of managing and use of natural resources in health resorts. The body responsible for controlling enterprises using natural resources deposits in health resorts is the head health resort doctor. These are solutions that were introduced after the events that were observed after the privatization of the first health resort company. The enterprise that had taken over the health resort infrastructure, along with the sources of mineral waters, focused its activity almost solely on the sale of bottled water, and the increase of the bottling production almost led to the liquidation of the hot springs [94].
- (4) It is worth paying attention to another systemic regulation that can be defined as a sustainable activity. These are provisions of law [95] applicable to the administrators of health resort areas within the identification of three health resort zones, each of which encompasses the previous one. "A" zone is the area where the percentage share of green areas amounts to no less than 65%. It is where the treatment facilities, guest houses, restaurants, or cafes are located. In this zone it is forbidden to:
 - Build industrial plants and residential buildings, car workshops, large-scale commercial facilities, gas stations, highways, radio communication and telephone stations, and even large parking lots.
 - Organize mass events and entertainment activities causing disturbance at night or organize car and motor raids.
 - Establish camping sites and campgrounds, holiday cottages, and cabins or establish marketplaces with the exception of souvenirs, folk art, and regional products selling points.
 - Carry out agricultural activity and keep farm animals
 - For each of the next zones ("B" and "C"), the restrictions are less severe.
- (5) Among key partners of health resorts, one can list local self-government, that, at the same time, represents the interests of local community. It is, therefore, a very optimistic sign that the managers are aware of how crucial the mutual relations with the residents of the tourist area are.
- (6) Another element of sustainable health resort activity is the resort tax collected by health resort enterprises for each day of accommodation. It is a local tax that ensures participation of health resort enterprises in the costs of reversing negative effects of business activity. However, it must be noted that, in consequence, this tax is paid by the patient, as it is added to the bill by the organizer of the stay. This is another component introduced in all health resort enterprises with the use of the provisions of law.
- (7) Among the abovementioned issues and remarks, what was also noticed in the visited health resorts was the maladjustment of road infrastructure that makes it impossible to move and park freely (especially in the summer). High road traffic in health resort areas significantly decreased the availability of spa parks and facilities where the treatment is carried out. In fact, this problem is regulated by the provisions of law [95] by limiting the number of parking spaces up to 15% of the total number of beds, but a majority of facilities has even lower number of parking spaces.

Finally, it is worth mentioning that the conducted research also revealed that some spa companies in Poland are able to create cooperation networks. In this network, they not

only provide information about customers (former and potential), but also create mutual relations, which result in creating innovative offers and transferring knowledge. These practices are often based on the concept of open innovation, albeit not in a conscious way. An example of a cooperation network applying open innovation is Polska Grupa Uzdrowisk [96]. It is a company formed of four spa enterprises and one enterprise operating a hotel chain. Their mutual cooperation and exchange of knowledge limits mutual competition, although it does not eliminate it. This cooperation is carried out on the basis of competition and complementarity.

5. Discussion and Conclusions

An attempt to confront the literature reports with the obtained results of own research shows that the business models of spa enterprises are not adjusted to the assumptions of sustainable development. Contemporary spa enterprises show deficiencies both in the protection of the consumption of medicinal raw materials and in focusing their activity on the direct beneficiary of services.

In the course of the analyses, recommendations for spa tourism enterprises that can increase the skills of managers in shaping business models were drawn up, and then they were complemented with sustainable tourism elements (Table 3).

Table 3. Proposed business model components in tourist enterprises.

No.	The Contents of the Recommendations	Business Model Component
1	Sustainable selection of contractors (suppliers of natural resources, energy, and media, as well as catering, cleaning supplies, stationary and promotional articles, travel agencies, enterprising providing outsourced services, etc.).	Key partners (B2B)
2	Partnership between local self-government and representatives of local communities	Key partners (B2S)
3	Value proposal for the community (especially local community)	Value proposition
4	Organization and support of initiatives promoting local cultures and folk art, as well as traditions	Key activities
5	Education of recipients (tourists) in terms of pro-ecology activities	Key partners (B2C and B2S)
6	Taking into account sustainable tourism activity	Cost and revenue streams
7	Taking into account natural resources	Key resources
8	Carrying out external programs of limiting pollution (air, water, soil), water usage, energy and raw materials, as well as exhaust and noise emission.	Key activities
9	Satisfaction coming from rest that is environmentally-friendly and local community-friendly as an element of value proposal	Value proposition
10	Spa heritage tourism	Key activities
11	Cooperation of the government with health resorts in an epidemic emergency	Key partners (G2B&S)

Source: Own study.

These recommendations can support the tourist activity carried out in health resorts in creating sustainable tourism business models. These are the following statements:

- (1) When selecting contractors (especially suppliers) the tourism enterprises should not be guided by the lowest price and the highest quality of services and products, but also by their sustainable manufacture. It is about encouraging suppliers to eliminate practices that are harmful for the natural environment and local community and to start cooperation with key partners in this scope.
- (2) The local self-government should be an important partner for tourist enterprises. This applies to both the attempt to directly limit the problems associated with excessive tourist traffic (bans and orders) and the use of indirect solutions (educating, raising awareness of development changes mechanisms of tourist areas), and sometimes jointly eliminating the sources of harmful activities.

- (3) The value proposal in business models should define not only values for the customer and enterprise, but also values for the community (especially the local one). This value should be defined in terms of ecological perspective, referring, in particular, to nature resources and used natural raw materials, but also in terms of economic development and solving local community problems.
- (4) The tourist enterprises should support initiatives that promote the preservation of local culture and art to maintain the regional identity of the locals. The role of local customs and folk art is an intrinsic element of sustainable tourist development. An example of such activities can be the organization of fairs, music festivals, exhibitions, sale of souvenirs, and handcrafts sourced locally.
- (5) An important task of ecological campaigns should be education of tourists on pro-ecologic behaviors and the importance of local tax. Awareness of one's behavior that fosters improvement of natural environment and surroundings of the place the tourist chose as their destination can improve the image of the said destination, relations with local community, and tolerance of limits imposed in a given area. It can foster better effects in terms of pro-ecology activity in the health resort surroundings.
- (6) The costs of activities associated with carrying out sustainable tourism should be identified and recognized in tourist enterprises business models cost streams. In turn, in revenue streams, it is worth also taking into account the elements of benefits resulting from the sustainable business activity.
- (7) The business model of health resort enterprise in the component describing key resources should also take into account the natural resources, not only the resources that the enterprise directly uses, but also those with which it directly interferes (air, soil, water resources).
- (8) Among key activities, models of tourist enterprises should include activity oriented towards research and development that would cover the implementation of pro-ecology and social programs or financial support of research institutes established for that purpose, or funding research grants with the aim of developing local communities.
- (9) The value proposal for the customer and for the enterprise and local community should include components strengthening the satisfaction coming from providing or making use of rest that does not burden the natural environment and local communities.
- (10) In case of health resort areas, the tradition of which dates back several centuries, a component of sustainable tourism can be natural heritage tourism in the context of historic spa heritage. It is a proposal combining spa tourism with cultural heritage tourism, which, in turn, can bring about benefits of bringing tourists and local community together.
- (11) Spa treatment facilities, especially sanatoriums, can act as a reservoir of medical capabilities of the health system. This was shown by the experience of 2020, when during the peak of SARS-Cov 2 cases, there were no beds in hospitals. In cases of reduced disease, Polish sanatoriums dealt with post-COVID therapy.

The solutions proposals presented in Table 3 result from literature studies and empirical research carried out in Polish health resort enterprises. Their conclusions are not limited to solutions of a specific area as, due to similar problems of many tourist destinations, they can be successfully applied to create sustainable business models in health resort tourism in many countries.

Finally, it is worth noting that sustainable business models significantly contribute to both the practical implementation of the principles of sustainable development and the implementation of formal assumptions resulting from the European Union's commitment to sustainable development, thanks to the 2030 Agenda [4], adopted by EU countries. Spa tourism companies can mainly pursue the third goal of the United Nations 2030 Agenda for Sustainable Development (Goal 3: good health and well-being), by contributing to the improvement of health and well-being of the society, while saving natural healing resources and caring for the natural environment in spas.

The knowledge obtained through research carried out in Polish health resorts may contribute to a better design of business models for enterprises operating in the health resort. This advantage was also emphasized by the managers themselves, because most of them, thanks to the conducted research, could learn about new methods of designing business models. On the other hand, managers who already know business models had the opportunity to learn about the possibilities of orienting the assumptions of the model to the assumptions of sustainable tourism.

An interesting direction for further research may be a more detailed examination of the principles of knowledge exchange between networked enterprises as part of open innovation. It may be particularly valuable to indicate the mutual benefits of conducting the practice of open innovation and to define the form of a business model that will support these business activities.

One can also notice the limitations of the research carried out. It should be noted that spa tourism in Poland has its own legal and social conditions that can differ from other countries (especially in places where spa tourism does not make a part of health care system). The presented research was not directed towards sustainable tourism activity, but to the assessment of the contents of business model components. On this basis, it was possible to form recommendations that can help in transformation of business models into sustainable business models. Yet, the effectiveness of proposed solutions requires verification studies.

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