SUSTAINABLE TOURISM AND ESG REPORTING

Social impacts of tourism in Kavala.

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Abstract

This Master's Thesis aims to advance the research of the social impacts of tourism to a more qualitative research field. Through a comprehensive literature review, the project classifies fourteen general social impacts of tourism. Moreover, the project applies a new stage of research within the field of social impacts, as suggested by Deery et al. (2012). Therefore, the project determines to conduct a case study of a typical urban destination in Greece to put the new stage of research into practice. In addition to the case study, the project recognizes a broader issue with building a more sustainable future. The EU Commission has expressed high political aspirations for the future of the association and its member states.

Moreover, the EU Commission published the 'EU Green Deal' in 2019, a detailed architectural roadmap to realize the pollical aspirations. The EU Commission has developed the EU Action Plan on Sustainable Finance to finance the pollical goals, which exists to redirect financial capital toward sustainable opportunities. However, numerous studies have exposed flaws in this central element of the roadmap. The cornerstone of the EU Action Plan is the sustainability reporting framework, which is supposed to produce quality ESG reports, to accelerate sustainable investments through transparent and trustworthy reports. However, the reporting framework does not meet the investor's demand. Especially the social dimension of ESG information lacks attention. Therefore, this project aims to contribute with suggestions to how the EU Commission and strengthen the social dimension of the reporting framework, by correlating the findings of the case study in Kavala, to relevant components of the EU sustainability reporting framework. The research findings into social impacts of tourism in Kavala are based on a range of methodological tools to produce a rich and nuanced understanding of the impacts. However, the methodological approach impacts the nature of the knowledge acquired, which does not allow for adequate contribution to the EU reporting framework.

Nevertheless, the research into social impacts of tourism in Kavala is successful in advancing the study of social impacts into a more qualitative research field. Moreover, the case study findings are valuable to the local tourism organization and other organizations that wish to understand and perhaps influence the perception of tourism for the better. Moreso, the findings are valuable for host communities, as organizations that wish to influence the perception of tourism most likely positively will favor local communities.

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Introduction

In 2019, the EU Commission announced, 'The EU Green Deal,' a roadmap to reach ambitious climate aspirations. The roadmap is a response to COP21 and a reaction to climate change. COP21 was a two-week UN conference in Paris in 2015 that led to the international Paris agreement (more than 190 signatory nations) on reducing greenhouse emissions and limiting global warming to well below 2 degrees Celsius (United Nations, 2022).

The EU Commission aims to decouple economic growth from resource use, reduce 55% of greenhouse gasses by 2030, and be the first carbon-neutral continent by 2050. The European Union (EU) goals are clear; they want to advance the traditional fossil fuel economy to an economy powered by clean energy and innovation. The new green deal initiative is a careful architecture of a roadmap that will transform these goals from policy aspirations to legal objectives through different legislative instruments (European Commission, 2021a).

The cornerstone of the roadmap is the financing of achieving a circular economy. Like the famous economist Kate Raworth, the EU Commission believes that sustainable investments will lead the economy into a financially sustainable system. Kate Raworth published the 'doughnut' model, a conceptualization of sustainable growth. The doughnut model shares core value characteristics with a circular economy; they focus on regenerative production and redistribution of capital. Raworth believes that for a financial system to be sustainable, economic growth must be contained within the boundaries of the ecological ceiling and the social foundation. A financial system that prioritizes economic growth over environmental and social health contributes to climate change and increasing global inequality (Raworth, 2018).

The EU Green Deal is building upon existing legislation; one such legislative is the EU Action Plan Financing Sustainable Growth (hereafter the EU Action plan), first published in 2018. In 2021 the action plan was adopted into the green deal framework to reorient capital towards sustainable investment, manage financial risks that arise from climate change and other environmental and social issues, and foster transparency in the EU financial system (European Commission, 2022).

The EU Action Plan consists of various pieces of legislation, but currently, three of the legislative are relevant to sustainable reporting; the Sustainable Financial Disclosure Regulation (SFDR), the EU Taxonomy, and the Non-financial Reporting Directive (NFRD). These components construct a sustainable reporting framework inherent in the EU Action Plan for investee companies to apply and produce environmental, social, and governance (ESG) information. The NFRD is the central component of this sustainable framework and sets the scope for organizations required to produce ESG reporting. The EU Commission relays heavily on the quality of the framework for the transition to a circular economy. With the EU budgeting more than 500 billion euros for sustainable investments, information produced by organizations must be reliable and trustworthy. Moreover, the EU Commission states a growing demand for ESG information in the private market. The Commission expects that the COVID-19 pandemic will increase this trend which adds additional pressure to the sustainability reporting framework (European Commission, 2021b).

Several recent analyses support the EU's expectations that the pandemic will increase the demand for ESG information and accelerate sustainable investments. In the summer of 2020, a few months after the world experienced severe restrictions and lockdowns, JP Morgan released a survey on investors and found that 55% of investors see the pandemic as a positive catalyst for ESG investing in

the future, while only 27% found the pandemic to harm sustainable investments, and 18% believe it to be neutral (JP Morgan, 2020). Additionally, a study published by the European Capital Markets Institutes that same summer found that "Companies integrating an ESG approach recognized by investors and ESG funds have been more resilient in the crisis" (Barbéris & Brière, 2020). The study concludes that the pandemic has investors growing their demand for ESG information (IBID). Moreover, International Investment sponsored a survey analyzing the demand for ESG information and found that not only has the pandemic increased the demand, but it has also put a spotlight on the 'S' in ESG. Human capital "has come to the forefront as investors and civil society scrutinize how businesses act during the crisis, including the way they treat their workers" (Moret, 2020).

Several studies have been produced to examine the success of the EU Action Plan, and there seems to be a consensus that the sustainability framework requires an adjustment to produce more qualitative ESG information. Research done by academics, e.g. (Adams & Abhayawansa, 2022; Manes-Rossi et al., 2018; Matteo La Torre et al., 2020), found that the framework needs to simplify the required ESG information and impose mandatory requirements of a standardized or systematic framework. In a pragmatic study done by (Venturelli et al., 2019), the results mirror the limits of the framework. The study found that the transposition of the sustainable framework to the national context significantly influences the quality of information produced. These studies are just examples of issues identified with the current state of the sustainability reporting framework. However, studies like these have led the EU vice-president to officially require a review of the NFRD in a letter to the European Financial Reporting Advisory Group (EFRAG) (Dombrovskis, 2020).

Surveys and reports produced by the private sector and studies published by researchers indicate a gap in the supply of ESG information and the demand for more quality information. According to the survey done by International investment, the gap seems to be even more critical considering the social dimension of ESG information, as the pandemic has especially revealed challenges within this dimension (Moret, 2020).

The UNWTO has already announced that the tourism industry retains a key role in achieving the ambitious goals of the EU Green Deal. In 2020 UNWTO hosted an event in Madrid; the event aimed to create a platform for all stakeholders to discuss the future of the sustainable tourism industry in the framework of the EU Green Deal. At the event, Secretary-General Zurab Pololikashvili spoke:

> "The tourism sector has an obligation to use its unique power to lead the response to the climate emergency and ensure responsible growth."(UNWTO, 2020)

That the tourism industry is unique has been an academic consensus for decades. Generic products and production processes traditionally characterize an industry; this is not the case for the tourism industry. In 1993 McKercher established eight truths about the tourism industry, one of which was "Unlike other industrial activities, tourism generates income by importing clients rather than exporting its product" (McKercher, 1993, p. 1). In 1994 Smith(1994) developed a theoretical model supporting several of McKercher's claims and illuminating the complexity of the tourism product. The model displays five elements that collectively constitute the tourism product, which fundamentally is experiences (Smith, 1994). The model shows that natural resources are at the tourism product's core, e.g., a beach, wildlife, or resorts. Next are service and hospitality elements, which involve residents in host communities. These elements play an essential role in the quality of the tourism product, but they can be challenging to gain a deep understanding of. Last are the

elements of freedom of choice and involvement; the elements address the visitors and their attitudes towards the host communities. Essentially, Smith's model is a theoretical tool that helps explain how tourism experiences can be influenced. Residents must be satisfied to influence the experience for tourists positively, and tourists must consider host communities to satisfy residents (IBID).

Ten years later, Easterling(2005) conducted a historical literature review to gain knowledge on tourism processes; she confirmed the complexity of the tourism industry and added that residents willingly or unwillingly are indeed a part of the tourism product (Easterling, 2005). Higgins(2006) agrees with Smith that the tourism product fundamentally is an experience but contends it is more than an industry. She argues that prior to neo-liberalism, tourism was a social force, promoting peace and prosperity(Higgins-Desbiolles, 2006). In more recent times, Higgins has claimed that tourism has the potential to promote social and ecological justice in light of the pandemic (Higgins-Desbiolles, 2020). Therefore, the academic literature in tourism has dealt with social sustainability for decades. Studies indicate that tourism organizations are catching up to the literature and evolving their approach to tourism development to a more social matter.

A report based on a survey of 500 industry and community leaders in more than 50 countries supports the indications of a shift in tourism organizations' approach to tourism development (Destination International Foundation., 2019). The report's findings summarize three main priorities to strategically assist destination managers in developments to stay relevant in an industry that is constantly evolving. The two top priorities relate to the notion that residents are essential to destinations. The first priority is 'destination stewardship,' which focuses on balancing economic developments, sustainable tourism, and quality of life. The second priority is community alignment, which focuses on building public support around a shared vision for destinations (IBID).

Furthermore, the report highlights tourism organizations' shift from marketing to management, which involves recognizing tourism's (social) impacts and the importance of considering and collaborating with residents. During the global pandemic, Euromonitor International published a report related to the tourism industry shift. In the report, it is stated that prior to the pandemic, industry leaders and policymakers had a high focus on environmental sustainability, but following the impacts of COVID-19; "governments, consumers and businesses have shifted their focus to people and communities" (Bremner & Dutton, 2021, p. 12).

Problem delineation

The tourism industry clearly has experience working with potential beneficial and harmful impacts of the industry, moreover, academics and professionals agree that the tourism industry has the potential to be a contribution to a sustainable future. The EU Commission has the goals and the strategies in place to transit the current fossil-fueled economy to a circular economy, powered by clean energy and innovation. But challenges with core components of this strategy withhold the progress and compromises the legal objectives that are necessary for realizing the EU's political aspirations. Additional pressure is coming from the private sector, where the EU Action Plan fails to supply quality non-financial information to the growing demand for sustainable investments. Especially the social dimension of the sustainability reporting framework is lacking behind the demand from investors.

Tourism officials have already acknowledged the unique role of the industry and are preparing for a sustainable future in tourism development. Already, UNWTO is establishing collaborations in different European states in order to assist sustainable tourism development in the EU Green Deal framework. In 2021 UNWTO publicly embraced the political support from a number of nations, but the officials highlight Greece as the forefront of sustainable tourism development in Europe post-pandemic (UNWTO, 2021a). Moreover, UNWTO announces two collaborations with Greece, first is a collaboration with Aegean University, which consists of establishing a research center, which among other things will measure the social impacts of cruise tourism (UNWTO, 2021b). The second is a collaboration with the municipality of Skiathos, which is focusing on advancing tourism development with 'people first' policies (UNWTO, 2022). While these collaborations make an interesting case for research into social impacts of tourism, they are relatively young collaborations. Furthermore, an argument can be made that such collaboration represents an atypical case, whereas research of other destinations within Greece can represent a more typical case, still within the framework of social sustainable tourism development. Kavala is a tourism destination in the northeast mainland of Greece, it represents a typical case of not collaborating with any high-level international tourism organization. Still, the destination is focused on developing tourism that benefits the local community (Chatzivaryti et al., 2012; Kavala, 2022).

Problem formulation

This project aims to contribute to the EU sustainability reporting framework. Based on the challenges described in the introduction, this project focuses on the social dimension of sustainability, it does so because a knowledge gap exists within ESG reporting, where social matters must catch up to environmental- and governance matters. Moreover, increasing demand for more quality social information is adding pressure to the EU sustainability reporting framework. The project aims to contribute to the knowledge gap and relieve the pressure by investigating the research field of social impacts of tourism. In order to make a substantial contribution, the project chooses to apply an illustrative case of a typical destination in Greece.

Based on the above this project presents the problem formulation and research questions that will contribute to the aim of the project.

How can the EU sustainability reporting framework potentially benefit from research into social impacts of tourism in Kavala?

The nature of the problem formulation implicitly divides this project's further research into two main parts. One part examines the EU's sustainability reporting framework and another part that applies research into the social impacts of tourism in Kavala. Thus, four research questions have been articulated to guide the project's direction towards an adequate conclusion for the problem formulation. The research questions are as follows:

- *What are the core features of central components in the EU sustainability reporting framework?*

This first research question is established to acquire an understanding of the relevant legislative components that constitute the EU sustainability reporting framework. The knowledge acquired from the first research question creates a basis for the second.

- *What components are more relevant in relation to the disclosure of socially sustainable information?*

The purpose of the second research question is to determine how and to what degree each component addresses the disclosure of social information. By doing so the project is allowed to identify what component(s) are more relevant, and how to transform the knowledge gained from research into social impacts of tourism into more specific suggestions for the EU sustainability framework. This leads the project on to the second moving part of the problem formulation.

- *What social impact of tourism can be identified in Kavala?*

Identifying social impacts in Kavala contributes to specific social objectives, that can be of importance for the EU sustainability framework. Moreover, the impacts identified create a basis for further research into exploring the why the specific impacts are identifiable in Kavala:

- *What is the basis for the social impacts identified in Kavala?*

Understanding the basis for the impacts, allows the project to develop more specific suggestions for the EU sustainability reporting framework.

Based on the above-stated problem formulation and the belonging research questions the theoretical framework and the methodological tools that are applied to adequately answer the problem formulation will be presented in the next two chapters.

Theory chapter

This chapter will begin with an introduction to and definition of the sustainability concept. After that, the chapter will present a comprehensive review of research into social sustainability of tourism, starting with a presentation of the different stages of research development within the research field. The literature review will finish off with a suggestion for a new stage within the research field, which embraces a more qualitative approach to studying social impacts of tourism. The new stage suggests that the next step in the research field should be inspired by organizational culture research; thus, the theoretical framework of this project applies a model developed within the organizational culture research field. This chapter will complete by operationalizing valuable observations throughout the literature review and the theoretical model adopted from the organizational culture research field.

Introduction to sustainability

The concept of sustainability is often broken into three sustainable pillars, economic, environmental, and social. In 1983, the United Nations (UN) established the World Commission on environmental and development, and social equity, also informally known as the Brundtland Commission. In 1987, the Commission published a report describing sustainable development; this would become the blueprint for sustainable development today (World Commission on Environment and Development., 1987). the sustainable definition they instituted is:

"Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs." (IBID, p. 41)

A true sustainable economic system entails a balance between all sustainable pillars. In other words, economic growth cannot be at the cost of the environmental and or social pillar (Raworth, 2018).

The construct of sustainable tourism emerged a few years later, in the early 1990s than the Brundtland report. Since then, it is evolved to be the dominant paradigm advising the planning and management of the existing global tourism sector (Weaver, 2014). Paradoxically, a deeper understanding of the details that constitute the basic definition of sustainable development, established by the Brundtland report, remains contested (Hall, 1998). This is especially evident in the body of research on social sustainability in tourism literature (Andriotis, 2005; Easterling, 2005)

Stages of social sustainability research in tourism

As with all emerging areas of research, the very early stages of research on social sustainability in tourism literature aimed to define the concept and develop theoretical models within which research could be conducted (Brougham & Butler, 1981; Doxey, 1975). In 1997 (Faulkner & Tideswell, 1997) introduced a theoretical framework based on (BUTLER, 1980; Doxey, 1975). The framework was developed to analyze the social impacts of tourism. The framework was designed to map out social exchanges between tourists and residents and argued for the importance of considering tourism's impact on host communities and host communities' impact on the destination. Such frameworks unveiled a new stage of research. Utilizing the developed theoretical tools provided the base for a plethora of studies to be conducted. The consensus of this new body of studies showed, as mentioned in the introduction, that when considering social sustainability in tourism, it is the 'social impacts' on the quality of life for host communities that are being studied (Faulkner & Tideswell, 1997; Sharma et al., 2008; Tovar & Lockwood, 2008).

Social impacts on Quality of Life

In the early 20000, Easterling (2005) conducted an extensive literature review on tourism impacts on host communities. The goal of her research was to understand the complexity of tourism systems. From a stakeholder theory approach, Easterling argues that residents, first, are key stakeholders in tourism systems, and secondly, all stakeholders exist within a micro and macro tourism environment. Easterlings then identifies five dimensions in the literature (demographic, economic, environmental, political, and socio-cultural) that have a social impact on host communities. She describes how stakeholders can positively and negatively perceive each dimension (Easterling, 2005, p. 51-55).

The **demographic dimension** consists of basic quantitative measures, such as age, gender, occupation, location, etc. These measures are considered variables that influence the perception of social impacts in the other dimensions. Therefore, specific social objectives are represented in the remaining four dimensions. From a positive perception, the **economic dimension** includes contributions to the standard of living, increased employment, improvement of development and infrastructure spending, and increased opportunities for shopping. From a negative perception, the economic dimension includes over-dependence on tourism, unequal distribution of economic benefits, and commercialized relationships between residents and tourists. The **environmental dimension** can contribute to preserving local natural resources and heritage. Negative attributes of the environmental dimension are best described with the notion of tourists' usage of local resources and increased pressure on the community's carrying capacity. The **political dimension** addresses positive impacts such as education and including residents in tourism development. Negative impacts of this dimension are the costs of tourism pressuring communities carrying capacity, such as police, fire protection, etc., and if not successful with education and inclusion of residents. The **socio-cultural dimension** has the potential to improve communities' social interaction, togetherness and sharing of ideas, and sense of place. From a negative perception, this dimension has the potential to increase substance abuse, comprise feelings of safety and security, and reinforce class distinctions. As a result of her research, Easterling argues that "residents and their stakeholder groups are critical components in a successful tourism system" (IBID, p. 1) and encourages more research on variables that influence the perception of tourism.

Following the exhaustive literature review of Easterling(2005), another comprehensive review on the social impacts of tourism was published in 2012 by Deery et al. (2012). Built on the foundation of Easterlings' research paper, the authors exhibited a new set of social impacts, see Table 1, identified in more recent literature (IBID). Several related impacts can be identified in the work of both Easterling(2005)and Deery et al. (2012). In their research paper, Deery et al. (2012) recognize the previously described dimensions of social impacts. The authors highlight that the demographic dimension consists of variables that can positively or negatively influence specific social impacts of other dimensions (Deery et al., 2012). Additionally, the authors perused the suggestions of Easterling (2005) and presented a Table of external and internal variables, see Table 2, which goes beyond variables already established in the demographic dimension.

Impacts	What is the issue and why is it important?
	Economic Benefits
1 Opportunities for local business	Increased trade occurs through increased numbers of visitors and offers the opportunity to develop a variety of local businesses.
2 Employment opportunities	Tourism will generally stimulate the local economy and create employment opportunities for locals.
3 The strength of the local economy	Tourism is generally regarded as enhancing the economic strength of the local region.
4 Revenue for local government	Tourists bring additional money to the region through spending on goods and services. Additional people in the region may also increase the taxes raised by local councils.
5 Funding for public services (e.g. health, police, fire services)	Increases in the use of public services require increases in funding from local and state governments. This need for additional funding may also cause taxes to rise.
	Opportunity Cost
6 Demand for public services (e.g. health, police, fire services)	With increases in tourists comes an increase in the demand for services. This can often lead to an increase in the services provided, but can also lead to longer queues and waiting times (this is a consequential cost as opposed to an opportunity cost).
	Facility maintenance
7 The standard of maintenance of public facilities such as beaches, parks and roads	Tourism has always been seen to bring new facilities into communities which benefit the community. However, tourists use these as well so the facilities require greater maintenance, which is a cost bourne by the community.
8 Public transport	In some regions, public transport services may be increased to meet the needs of tourists which improves the services available for locals. In other instances, however, tourists can create additional crowding on existing services.
	Interesting things to do

9	Shopping opportunities	The range of shops available and the hours that they are open often increase as the number of tourists to the region increase.
10	Entertainment and recreational opportunities	Tourists require entertainment and recreational facilities and thus increased tourism can lead to the increased availability of such facilities.
11	Opportunities to socialise	With increased entertainment and recreational facilities plus tourists in the region, there are more venues and opportunities for locals to socialise.
12	Intercultural interaction	Tourists often wish to engage with local residents as part of the tourist experience and if the tourists come from different cultures, this will promote intercultural interaction.
Disruption		
13	The number of people in public places (e.g. parks and beaches)	While some local residents resent having to share public space with tourists, many find that moderate increases in the number of people (tourists) using public areas provides social interaction opportunities and may add to the atmosphere. Also, crowding may be affected by increases in the permanent local population, so these should be considered.
14	The availability of parking spaces	With tourists coming to the region, residents and visitors may 'fight' for the current parking availability causing frustration and conflict.
15	Noise levels	Tourists often socialise late into the evening and consume more alcohol leading to increased noise for locals. Some tourist activities such as power boating can also be quite noisy.
16	The number of people in shops, restaurants, nightclubs etc	The number of people in shops etc can present a positive or negative impact of tourism. More people may add vibrancy to the community but may also cause frustration and withdrawal of local residents.
17	Traffic congestion	Increased tourist numbers can lead to traffic congestion particularly in town centres in seasonal destinations. This can impinge on the way of life of local residents.

		Pride		
18	Community pride	The fact that visitors want to come to a destination and spend discretionary income can enhance the sense of pride that the local community has in its destination.
		Delinquent behaviour
19	Crime	Overall crime rates are often perceived to increase due to tourists in the region. Crimes are often associated with rowdy behaviour, drug and alcohol abuse.
20	Alcohol related behavioural problems	Tourists can often be associated with rowdy, drunken behaviour leading to increased crime and disturbances.
21	Illegal drug use	As above.
22	Rowdy behaviour	Often as a result of alcohol and the holiday spirit, tourists can be rowdy and this can have a negative impact on locals. This issue is more prevalent/associated with events.
23	Gambling	For many tourists, gambling is an activity that is undertaken whilst on holidays. As a consequence, there is often an increase in gambling facilities available in destinations where there is tourism. This can pose social problems for the locals who subsequently visit such facilities.
24	Prostitution	With increased tourism comes increased entertainment facilities and alcohol consumption as well as many tourists visiting a destination for a 'good time'. These ingredients can lead to increased prostitution.
		Environment
25	Litter	Residents may feel that tourism results in increased litter that reduces the beauty of the environment and results in increased costs to have the litter taken away.
26	The available habitat for local wildlife	In many regions, tourism development occurs in areas that were previously in coastal or bush settings. This urban expansion often encroaches on the habitat of native animals. As well as this, tourists will often frequent nature trails and the like which can impact on the local habitat.

27	The natural environment	As above, the development of tourist facilities can detract from the natural environment.
	Showcase effect	
28	The image of the city in the eyes of others(not residents)	This is the showcase effect that is aligned to community pride referred to earlier. Tourists experiencing and enjoying a region can lead to the enhanced image of that region through word of mouth publicity.
	Increased prices	
29	The overall cost of living	Prices of goods and services, including house prices are perceived to increase in tourist destinations. Whether this is due to tourism or other factors, is difficult to determine.
30	Property values	In regions where there are many tourists, there is often strong demand for real estate to service the tourist industry including workers in tourism. This can lead to increased property prices which is good for property owners but a problem for locals seeking to purchase a property.
31	Rents	In regions where the tourism industry grows, the cost of rent can be pushed up by workers servicing the tourism industry, which impacts on the living costs for locals.
32	Rates	Coupled with the increased property values due to tourism noted above, the flow-on effect is for rates to increase. This can be problematic for local retirees and others on fixed incomes who struggle to finance the increased rates.
	Access denied	
33	The number of permanent residents in the Region	The ratio of permanent residents to the number of holiday home owners and tourists is important to the way that the local community accepts tourists. If there is a substantial imbalance, conflict may arise.
	Justice	
34	Social and moral values	The social and moral value systems of tourists may differ quite substantially from local residents that can then cause change or conflict in the local region.

35	Relationships between local residents	As different groups of locals within a community can have different engagements with and attitudes towards tourists, there can be frictions between groups in the local community.
	New infrastructure	
36	The level of urban development	Increased urban development is often attributed to tourists coming to regions and can be perceived as reducing the quality of life of residents and changing the character of the region.
37	New shops and restaurants	New shops and restaurants may be built as a result of tourists coming to a region.
	Town/region character	
38	The physical appearance of the region	The infrastructure that is developed in support of tourism and the activities that are undertaken by tourists can result in changes to the physical appearance of the region, which may not suit locals.
39	The style of architecture on the region	Tourism facilities that are developed within a region may not be in keeping with the existing styles and cultural heritage.
40	The character of the region	Large numbers of visitors to a region in relation to the size of the local population has the potential to change the character of the region as can the type of tourism development that occurs.

Table 1 14 main social impacts and 40 sub impacts of tourism (Deery et al., 2012, p. 68-69)*.*

	Residents External Variables	Reason for use in social impacts studies
1	Economic dependence on tourism	Residents working in tourism related businesses is associated with positive perception of social impacts
2	Distance of place of residents from areas of high tourist activity	Home location of residents can have an influence on perception on social impacts. The literature dos does not offer a consensus on whether the distance is positive or negative.
3	Level of contact with tourists	Level of contact individual residents experience can influence their perception on social impacts. This variable is not synonyms with the former variable, as residents whose home I locate at a further distance from tourists' areas, can encounter tourists in other scenarios, such as work, or social life.

4	Use of facilities also used by tourist	Another variable that can be added to the former variables of contact with tourist. The degree of facilities that residents share with tourists can influence their perception on social impacts.
5	Tourists/residents ratio	When tourists exceed residents a probability of a negative perception on social impacts increases.
Internal values variables		Reason for use in social impacts studies
6	Community attachment	The resident's history with the community/destination can influence the perception on social impacts
7	Social, political, and environmental values	How does residents values align with tourism development and can influence their perception on social impacts.

Table 2 External and internal variables (Deery et al., 2012, p. 66-67)

Deery et al. (2012) highlight that the dominant theoretical framework and methodological tool applied to identify the social impacts and variables in Tables 1, and 2, are social exchange theory and structural equation modeling (SEM). Such an approach to researching the social impacts of tourism is also evident in the case of Kavala (Kontis et al., 2020; Stylidis et al., 2010). Stylidis et al. (2010) conducted a study investigating how demographic variables influenced citizens in Kavala's perception of the economic benefits of tourism. The study concluded that, in general, residents perceived the economic impact of tourism as favorable, except for a negative perception of inflation that follows tourism development in the city. Moreover, demographic variables like age, gender, and distance residents live from tourist zones did not significantly influence residents' perception of tourism impacts. On the other hand, the study did find a correlation between residents' financial dependency on tourism to a positive perception of the economic impacts of tourism (Stylidis et al., 2010). However, a more recent study conducted by Kontis et al. (2020) reports no significant relationship between the economic impacts of tourism and residents' financial dependency on tourism.

Deery et al. (2012) suggest a new step in researching the social impacts of tourism. Their research paper recognizes the importance of earlier studies to identify specific impacts and argues that the literature supports a somewhat consensus on the nature of the impacts, such as an increase in employment rates, new social opportunities, or tourists' disruptive behavior. Additionally, the literature shows an understanding of variables that influences the perception of social impacts, such as demographics, tourists to residents ratio, and economic dependence on tourism. However, the authors argue that the literature fails to explain why specific social impacts are more significant in residents' perceptions, whether they be beneficial or harmful: "There has been insufficient descriptive work to adequately explain the 'why' of this research area. We would argue, therefore, that social impact of tourism research requires a new research direction and agenda." (IBID, p. 65). The authors are inspired by research applied in organizational culture studies and argue that: "In many ways, the study of organizational culture has a number of elements in common with research into social impacts" (IBID, p. 70).

With the notion of a new stage in researching the social impacts of tourism, this chapter will now present how to approach such a step, inspired by organization culture studies.

The new research agenda on the social impacts of tourism

As a next stage of researching social impacts, Deery et al. (2012) present a theoretical framework that represents different 'layers' of understanding social impacts.
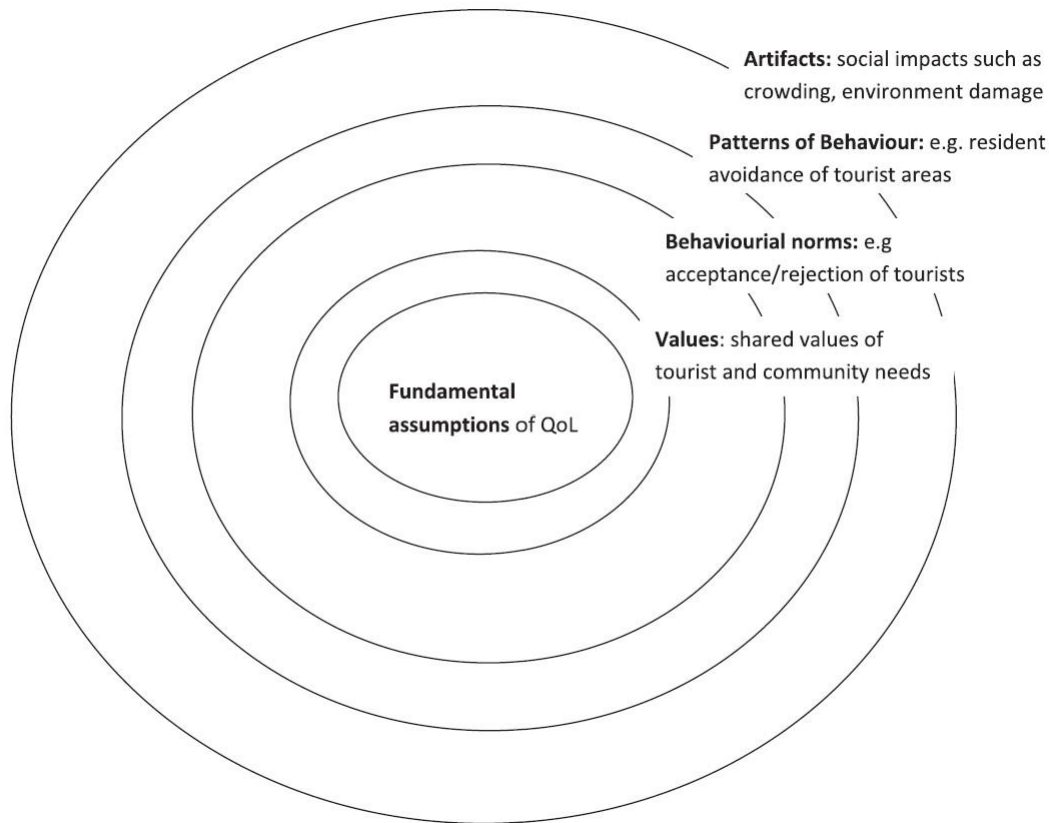

Figure 1 Layer of perception of social impacts of tourism (Deery et al., 2012, p. 71).

Figure 1 illustrates a theoretical framework of different layers of social impacts. Deery et al. (2012) argue that at the core of social impacts are the shared values of residents and visitors and the impact on the quality of life for host communities. Similar to organizational culture studies, shared values are also the core concept. The authors continue to compare the similarities of the two research areas by acknowledging the gamut amount of quantitative methods that have been applied in studies to determine the constructs that impact culture, much like what has been done in social impacts studies. Organization culture studies have offered a framework of different layers of impacts on culture. Deery et al. (2012) propose applying a layered framework to social impact research to gain a deeper understanding of where and why specific impacts emerge.

The authors suggest the following layers; The first layer, **artifacts**, are the specific social impacts, which the literature has very well defined in Table 1. The next layer is studying the **patterns of behavior** of both residents and tourists. Understanding such patterns can provide insights as to why certain 'Artifacts' are more important to residents than others. Examining the **behavioral norms** follows the former layer and studies certain types of residents' and tourists' behavior; in other words, this layer addresses the interactions of tourists and residents with a shared understanding of acceptable norms and interactions with a lack of shared understanding. The last two layers, **values**

and **fundamental assumptions**, are the most difficult to uncover. The reason why they are the most challenging layers to uncover is that they are: "unconscious, taken for granted beliefs, habits of perception, thought and feeling (ultimate source of values and action)" (IBID, p. 70). Presenting Deery et al. (2012) theoretical framework explains the traditional approach to social impacts of tourism and what researchers suggest is the next step.

This chapter has presented an up-to-date literature review on social sustainability, which includes several important steps in the academic sphere. Next, this chapter will present the theoretical framework of this project.

Theoretical framework

This project will apply a new stage of research approach to the social impacts of tourism, as suggested by Deery (2012). The limited-time for this project affects the degree to which Figure 1 is possible for the researcher to investigate, as both 'patterns of behavior' and 'behavioral norms' requires tourists to be present in Kavala to observe the behaviors and interactions of residents and tourists. Furthermore, Deery et al. (2012) suggest a new approach to social impact research, drawing upon research into organizational culture and the framework and methods used in that research field. Specifically, the authors suggest Schein's model of culture as a research tool (IBID, p. 71); therefore, this will apply the model of culture.

Schein's model of culture

Schein has developed a model to analyze the culture of an organization. Schein argues that culture, in general, can be analyzed from three different levels; these levels are presented in Figure 2. Schein talks about how artifacts rest upon values that rest upon basic underlying assumptions and that it requires time to fully understand the levels of an organization's culture (Schein, 2017).

The levels range from tangible and easily observable objects, e.g., things you can see or feel, to intangible and deeply embedded objects, such as basic unconscious assumptions. In between these levels are espoused objects, such as beliefs, norms, and behavior.

1. **Artifacts**
   - Visible and feelable structures and processes
   - Observed behavior
     — Difficult to decipher

2. **Espoused Beliefs and Values**
   - Ideals, goals, values, aspirations
   - Ideologies
   - Rationalizations
     — May or may not be congruent with behavior and other artifacts

3. **Basic Underlying Assumptions**
   - Unconscious, taken-for-granted beliefs and values
     — Determine behavior, perception, thought, and feeling

Figure 2 Schein's model of culture (Schein, 2017, p. 18)

A popular metaphor for Schein's model is the iceberg model; in this metaphor, the artifacts are the tip of the iceberg and are the only level easily observed (The World of Work Projects, 2021). Schein highlights that the essential point about this level of his model is that it is easy to observe and difficult to decipher. Everything beneath the surface is more challenging to observe, but if successful, it can contribute to understanding an organization's culture (Schein, 2017).

The artifacts are the tip of the iceberg, and they rest upon the espoused values. These values are more intangible ideas in an organization, and they are observed through goals, strategies, and ideologies. These are why organizations are driven in a particular direction to choose certain artifacts. Schein uses an example of an organization that experiences a decline in its sales. To increase sales, the management may say, "We need to increase advertisement." If this strategy is successful, the organization may adopt the strategy as a core value because an increase in advertisement solves troubles in sales. However, it is not always the reality of organizations' espoused values. To exhibit a more nuanced approach to this model level, Schein highlights U.S. organizations. In the U.S., it is common for organizations to promote teamwork as a core value for their operations, but actually, the organization will reward individual competitiveness. Espoused values and beliefs often leave large areas of behavior unexplained. Therefore, the third level of Schein's model of culture contributes to a deeper understanding and potentially predicts future behavior (IBID).

Underneath the values are the foundation of an organization's culture, the underlying assumptions. This level is complicated to understand, and it consists of unconscious, taken-for-granted beliefs and values. Underlying assumptions are things that organizations do not generally talk about. Schein highlights that this level is worth reflecting on and that it may take time to Figure out the underlying assumptions. To illustrate this level, Schein explains that if an organization assumes people will take advantage of the organization whenever they have an opportunity, then the organization will expect to be taken advantage of and interpret people's behavior in a way that agrees with such expectations. A specific example could be that an individual's absence from work would be perceived as 'diminishing' rather than 'doing work at home.' In contrast, if an organization assumes that people are highly motivated and competent, the organization will perceive people's behavior in a way that agrees with such assumptions (IBID).

Schein's model of culture is a relatively simple model that divides culture into three levels. However, for each level in the model, the degree of intangibleness and complexity increases. Schein argues that a qualitative approach to analyzing the second and the third level can explain the observable artifacts. This means that a correlation between the levels exists and that examining all hierarchical levels of an organization contributes to clarifying why certain artifacts exist within an organization (IBID).

Operationalization of literature review and Schein's model of culture.

This project aims to apply research into the social impacts of tourism to potentially contribute with suggestions for further developing the EU sustainability reporting framework. Therefore, this project will incorporate the social impacts presented in Table 1 as a benchmark to articulate specific social impacts identified in Kavala. Furthermore, this project will apply the dimensions established by Easterling (2005) to the theoretical framework. This approach will contribute to a nuanced analysis of the first level of Schein's model of culture. The dimensions are a valuable tool to operationalize the social impacts in Table 1 further. In other words, dividing all social impacts into dimensions will

create an attainable theoretical framework for analyzing data. The economic, environmental, political, and socio-cultural dimensions will incorporate the 14 main social impacts, and the demographic dimension will incorporate the variables presented in Table 2. The demographic dimensions contribute with context to the group or subgroup being studied.

The variables and social impacts are divided in Table 3:

Demographic
Economic dependence on tourism
Distance of place of residents from areas of high tourist activity
Level of contact with tourists
Use of facilities also used by tourist
Tourists/residents ratio
Community attachment
Social, political, and environmental values

Economic	Environmental	Political	Socio-cultural
Economic benefits	Disruption	Opportunity costs	Delinquent behavior
Interesting things to do	Environment	Facility Maintenance	Pride
Increased prices		New infrastructure	Showcase effect
			Access denied
			Justice
			Town/region character

Table 3 the demographic variables and social impacts divided into the five dimensions of Easterling (2005).

Table 3 will be incorporated into the broader complete framework, including Schein's model of culture, see Figure 3. Deery et al. (2012) propose that Schein's model can be utilized in order "to understand from where perceptions have emerged and why"(Deery et al., 2012, p. 71). Therefore, this project contextualizes the second level of Schein's model to investigate the goals, strategies, and ideologies connected to tourism in Kavala. Finally, the third level of Schein's model will be contextualized to the aim of this project by investigating the basic underlining assumptions towards different groups within the host community. Figure 3 visual illustrates the overall theoretical framework, which demonstrates how four dimensions are incorporated into Schein's model. The remaining dimension, the demographic dimension, forms the context in which Schein's model acts as an analytical tool.
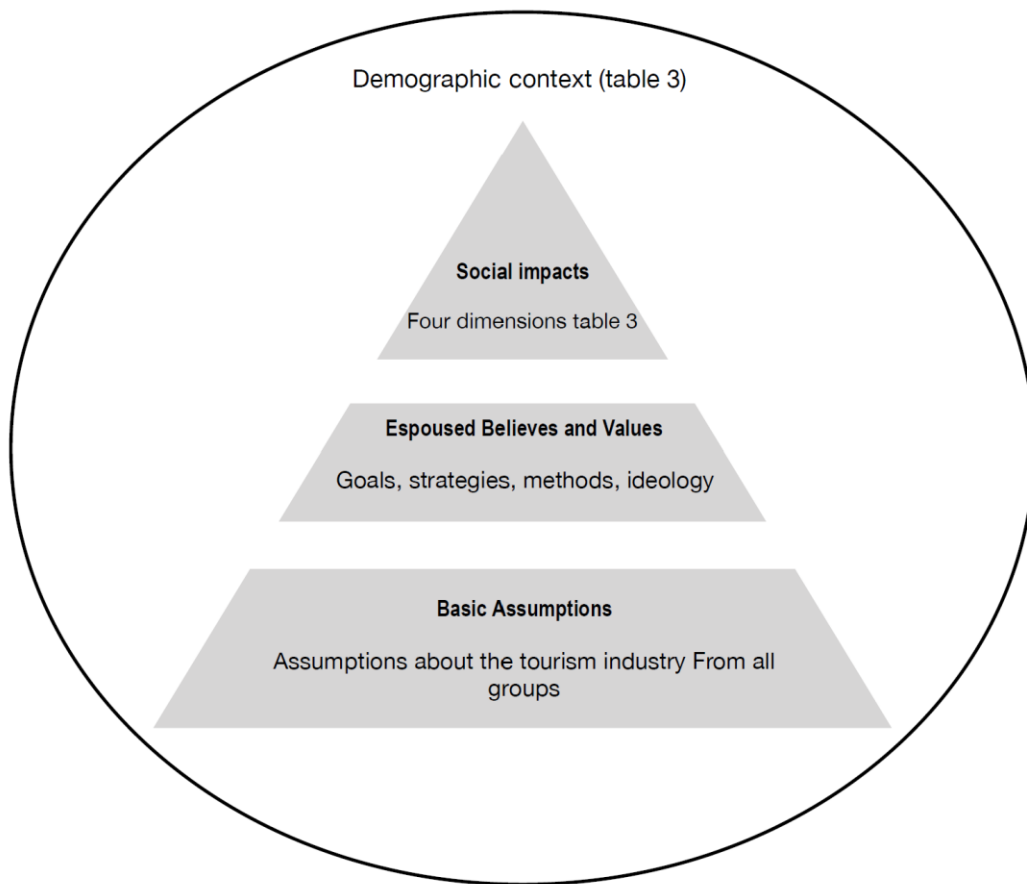
Figure 3 Theoretical framework

The theoretical framework of this project is complete with the operationalizing of Easterling's (2005) five dimensions, Deery et al. (2012) 14 social impacts of tourism, and Schein's model of culture. The next chapter will present the methodological philosophical positions and tools applied in this project to collect data and utilize the theoretical framework.

Methodology

This chapter will present this project's methodology by reflecting on the project's philosophy and research approach. The chapter includes methodological tools that have been applied in the project and how they have contributed to qualified suggestions for how the EU sustainability reporting framework potentially can benefit from research into the social impacts of tourism.

Research philosophy

The nature of the problem formulation reflects the philosophical position of this project. Furthermore, the problem formulation indicates that the project contains two moving parts; however, both parts are moving within the same sphere of research into social sustainability. The first part of the problem formulation requires a deeper understanding of the EU sustainability framework in relation to the corresponding research sphere. The second part applies research into the social impacts of tourism to make suggestions for further developing the EU sustainability reporting framework. As described through the literature review, when researching social phenomena, context is crucial. In this project, the demographic dimension contributes to an understanding of individuals' and or groups' contexts, from which they expressed their perceptions of social impacts of tourism.

Based on the above, this project applies an ontological position where no universal reality exists, and reality is relative to the context of individuals or groups. Furthermore, this project applies an emic epistemological approach to examining reality. Therefore, reality should be studied through the actions of individuals (Thomas, 2017).

This project's ontological and epistemological qualities conform to the interpretivism paradigm. The researcher studies the people's meaning and understandings in the context of their social constructions (IBID).

Research approach

This project values qualitative data to examine groups within the local community's perceptions of the social impacts of tourism. Additionally, this project values qualitative data to examine how the EU Action Plan can benefit from tourism organizations' insights. This project applies an inductive research approach by observing perceptions of social impacts and recognizing patterns; in doing so, the project achieves high validity. Furthermore, the nature of the interpretivism paradigm ensures an in-depth research approach to analyzing data, contributing to the literature with trustworthy and transparent research, which accommodates the reliability of this project (IBID). In the interpretivism paradigm, qualitative data outweighs quantity. Therefore, the researcher should reflect on the methods applied to collect data for the analysis. Moreover, the researcher should be aware that the researcher is the central instrument when analyzing the data (Tracy, 2012).

Methodological core

This project's complexity is reflected in the two moving parts of the problem formulation. Therefore, this chapter aims to present which methodological tools are applied to each moving part and why. This project designed a mixed-method approach to produce qualitative datasets to address these subjects adequately. The term bricolage best describes the design. The term refers to the concept of making do with at-hand resources (Molecke & Pinkse, 2017; Tracy, 2012). An iterative process

contributed to diverse and nuanced perspectives on the social impacts of tourism in Kavala and a sufficient understanding of the EU sustainability reporting framework.

The project applied document analysis and a semi-structured interview for the first part of the problem formulation, analyzing official documents from the EU Commission and other public entities connected to the EU Commission. Document analysis contributed to a theoretical understanding of the EU sustainability framework. A semi-structured interview with a professional sustainability consultant was conducted to combine the theoretical knowledge with a practical understanding of how the reporting framework is interconnected and how it relates to this project's overall social sustainable research sphere.

The bricolage design becomes apparent in the mixed methods applied to the second part of the problem formulation. Two interviews were conducted for this part of the project. One semi-structured interview and one email interview were conducted. Both interviews were with industry professionals in the form of an international- and local tourism organization. Additionally, a more flexible version of the semi-structured interview was conducted with four residents in Kavala. Finally, two online surveys were also conducted for this part of the project. One survey was aimed at all residents of Kavala, and another was aimed explicitly at businesses in Kavala. The range of methods applied to this part of the project did not come unintentionally. This part of the project closely follows the steps required by the theoretical framework. Schein's model implicitly requires this project to investigate all levels of hierarchical levels present in Kavala to; identify social impacts of tourism; understand the goals, strategies, ideologies connected to tourism development, and assumptions of all stakeholders in Kavala. The limited resources available for this project make it impossible to include all stakeholders in Kavala, but with a bricolage approach, the project aims to include as many as possible.

In the following sections, all methodological tools applied in this project will be expanded. The first to be illuminated is document analysis, hereafter interviews, then online surveys, and finally, the qualitative content analysis applied in this project will be presented.

Document analysis

Document analysis is usually applied in qualitative research when working with extensive documents. Document analysis is a beneficial tool to select the content of documents, e.g., by dividing content into a range of thematics. An overview of the content is established, and the selective content is applicable in a further context through a project (Glenn A Bowen, 2009). As it appears from the research questions, this project entails decoding and mapping out each relevant component of the sustainability reporting framework. The researcher applies document analysis to three official documents published by or in cooperation with EU Commission. This part of the project aims to obtain adequate knowledge of the EU Action Plan's sustainability framework. Therefore, this project's aim is not to study the extensive range of delegated acts and articles connected to the reporting framework.

Thus, the objective of the research question has influenced the nature of the documents used in this analysis. The Documents are descriptive and communicate the implementation of the components in more academic language rather than a technical or political language.

In the context of this project, document analysis was applied by searching for keywords and by a coding process, dividing the data into themes. The three official documents that form the foundation of analyzing the EU Action Plan are:

1. Taxonomy: Final report of the Technical Expert Group on Sustainable Finance (TEG, 2020)

2. Proposal for a Directive of the European Parliament and the Council (European Commission, 2021a)

3. Final Report on Social Taxonomy (Subgroup 4, 2022)

The first document is a report that summarizes six environmental objectives and the technical screening criteria that determine the degree economic activities are taxonomy aligned. In other words, the report describes the overall design of the EU Taxonomy component and guidance on how companies apply the taxonomy for disclosure purposes. The second document is a descriptive report that elaborates on the relationship between the NFRD and the CSRD and how the CSRD potentially can correct issues associated with the NFRD. The last document is the official report for a Social Taxonomy proposal. The proposal is still in the early stages of development. Therefore, the report elaborates how social objectives could be defined and how technical screening criteria, similar to the EU Taxonomy, could effectively determine to what degree economic activities are sustainable. The researcher could not locate appropriate documents of descriptive nature to elaborate on the SFDR. Therefore, a range of documents and literature was applied to map out this component of the sustainability reporting framework, e.g., the second document listed in this section. Other sources of information exploited to map out this component were previous literature studies and an interview.

The coding process of the documents was conducted by dividing the texts into three overall themes; '*Who is the target of the component*", '*What are core features'*, and '*How does it relate to the social dimension*.'

The theoretical framework has not directly contributed to the development of the themes, but it has contributed indirectly through the shared sphere of research. The themes were carefully established with the overall theoretical framework in mind. The indirect contribution is evident in the second theme, as core features only relate to the disclosure of social information.

Completing this coding process allows the analysis of each component by describing who is affected by the components and the core features. Additionally, the coding process opens for a discussion of how, or to what degree, each component addresses the social dimension of ESG information.

Interviews

This project conducted a total of seven interviews, whereas three interviews were with industry professionals and four interviews with residents in Kavala.

Of the professional interviews, one interview was with an international tourism organization, the second was with a local tourism office, and the third was with an experienced sustainability consultant company. Two professional interviews were conducted virtually on Microsoft Teams, and the last was conducted by email. All interviews with residents were conducted face-to-face in Kavala city.

The following section will introduce the informants interviewed in this project, along with reasoning why these informants are relevant to the problem formulation. After that, semi-structured interviews as a qualitative approach will be elaborated on, followed by the qualities and challenges of email as a qualitative approach. Moreover, an online survey as a qualitative approach will be presented, and finally, the section will elaborate on how qualitative content analysis is applied to analyze the data.

Informants

Nordic Sustainability

Informant: Emma Ager Jønbech, Consultant.

Focus: Nordic Sustainability is a value-based consultant company working with sustainable business strategies to ensure that companies are future-fit in a sustainable economy. Nordic Sustainability provides strategy processes, sustainability insights, and capacity building to assist companies in creating sustainable results (Nordic Sustainability, 2022).

Why: Nordic Sustainability is relevant for this project as they work within the framework of the EU Green Deal; thereby, they have professional and practical experience with the sustainability reporting framework. The interview with Nordic Sustainability is the only interview that was not analyzed using a content analysis approach. Instead, the interview was analyzed using the same three thematics described in the document analysis.

International Tourism Organization

Informant: At the informant's request, both the informant and the organization must remain anonymous.

Focus: Sustainable tourism development, working with public and private entities on a global, national, regional, and local scale.

Why: Valuable insights into how and why tourism organizations manage the social impacts of tourism.

Visit Kavala

Informant: Gatidou Despina

Focus: Sustainable tourism development in the Kavala region (VisitKavala, 2022).

Why: Valuable insights into how and why tourism organizations on a local scale manage the social impacts of tourism.

Semi-structured interviews: A Qualitative Approach.

A general critique of semi-structured interviews points to the subjective nature of the collected data. Critiques will highlight that data cannot be compared between interviews because the discussions are not standardized. Thus, a generalization of the data is impossible across different research. The critique of semi-structured interviews is not appropriate in the interpretive paradigm. To an interpretivist, there is no universal reality and, therefore, no standardized methodological tool to acquire and analyze data. As this project applies the interpretivism paradigm, the comparison of interviews conducted is based on each case's extensive and fulfilling understanding (Mason, 2004).

The benefit of applying semi-structured interviews to an interpretivism research approach is the valuable qualitative data that provides rich and nuanced perspectives. Potentially, the data can contribute new information on a topic that otherwise may have been unidentified dud(Dudovskiy, 2021). The semi-structured interview conforms to an informal setting, in which the interviewer and interviewee can have open and broad conversations and discussions within the structures of a given subject. The interviewer may apply an interview guide to keep the conversation within the structures of the research questions. The interview guide may contain relevant questions and topics that ensure adequate data. The issues or questions in the interview guide may lead the conversation to unexpected areas where it is up to the interviewer to determine if such misdirection is valuable to continue or necessary to guide the conversation back on track (Mason, 2004).

The interview with International Tourism Organization and Nordic Sustainability were both conducted on Microsoft teams. The first interview was conducted on 28/04/2022 with Nordic Sustainability and was a 50-minute conversation. The second interview was conducted on 03/05/2022 with International Tourism Organization and was a 35-minute conversation. Both interviews were transcribed immediately after each interview; see appendices 6 and 7.

Sem-structured Interviews with residents

The interview with residents was an iterative process and a learning curve for the project. Finding residents willing to participate in an interview was more time-consuming than anticipated. First was a language barrier; the residents expressed discomfort when they had to participate in an English interview. The issues of conducting interviews in foreign languages are not news to the literature(Marschan-Piekkari & Reis, 2004). There are various methods to accommodate language barriers in interviews; two popular methods involve translation assistance. A translator can assist the researcher during the interview, or the interview can be conducted in the respondent's native language and translated afterward. However, such an approach can harm the project's validity as the researcher loses some control of the interview. Moreover, these approaches require financial capital, which is unavailable for this project. Therefore, no assistance has been applied in conducting interviews with residents.

The second issue became evident through conversation with residents; when approached on the street, the questions that the researcher had prepared were too abstract for residents to relate to on the spot, or they could not express their experiences. This is also a familiar issue in the literature, and Willis (2015) proposes that the one way to accommodate this issue is with preparation time for the interviewee (Willis, 2015). This approach was applied in this project. On a second attempt to find residents to interview, the researcher changed the strategy from questioning the sport to inviting the resident to an interview. If accepted, the researcher would then elaborate on the subject so that the resident had the opportunity to prepare in what way they wished.

The new strategy was somewhat successful, and five residents agreed to participate in interviews. The researcher scheduled two separate dates to conduct the actual interview, and on 01/05/2022, the first two interviews with residents were conducted. The interviews took place in an informal setting on a bench by the harbor, where the researcher initially had encountered the residents. On 02/05/2022, two more interviews were conducted in the same relaxed setting as the first two. The remaining interview was never completed as the interviewee did not show up. All interviews were allowed to be recorded; however, the setting and poor equipment did not permit the recordings to be successful. Therefore, the researcher had to rely on memory and notes written during the

interviews to reproduce the data qualitatively. All four interviews lasted between 15 – 25 minutes, and the researcher had the support of the same interview guide as conducted for the online interview. However, one of the strengths of doing face-to-face interviews was that the researcher could apply a laddering approach. This means that the researcher had the opportunity to ask frequently 'why' questions to dig deep into the experience and opinions of the interviewee (Mason, 2004).

Interview by email as a qualitative method

Choosing email as a medium has its advantages and its limitations. This research interview by email was practical and resource-friendly as the interviewee, and the researcher could not match each other's schedules. Therefore, the interviewee suggested answering questions by email. Besides practical advantages, email as a medium can contribute with considerable rich data as the interviewee have time to reflect on each question before answering. Limitations of this medium include limiting the interviewee to writing communication which can be unpleasant or uncomforTable for some (Burns, 2010). Another critique of email as an interview medium is the interviewer's opportunity to follow up on interesting or unclear observations. However, email interviews can consist of several emails correspondence IBID. The email interview conducted in this project was a short correspondence of two emails, the initial questions, and afterward, two follow-up questions, see appendix 5.

Interview guide

The semi-structured interview is generally constructed around an interview guide, which also is the case for this project. An interview guide contains subjects, issues, or leading questions that the researcher to some degree required the interview to cover. Thus, the interview guide should be perceived as a tool for the interviewer to ensure that the conversation stays within the nature of the research questions (Mason, 2004).

In this project, the two interview guides were developed. The first interview guide was developed around the research questions and the thematics of the document analysis, e.g., a question addressed if there is any specific potential for the social dimension of sustainability within the new CSRD proposal. The interview guides ensure adequate data from the interview with Nordic Sustainability, see appendix 8.

The second interview guide was developed around the theoretical framework, in particular Schein's model. The second guide served the purpose of identifying the tourism organization's espoused beliefs and values, and their basic assumptions about residents in Kavala, see appendix 8. To do so the interview guide contains subjects such as the tourism organizations' goals and strategies are, and what methods they apply to tourism development in Kavala.

Online survey as a qualitative research method

In a qualitative research design, online surveys are developed around questions that address the research questions (Thomas, 2017). When conducting qualitative research, the researcher must reflect on how to approach data collection. This is especially important when regarding surveys. An excellent survey generates qualitative data through open, short, and well-defined questions. A key advantage of this method is its flexibility and open nature, allowing the researcher to ask a range of questions that address people's experiences and perceptions of particular social phenomena (Braun

et al., 2021). Another advantage of online surveys is that it requires no capital funding and are generally time efficient.

The online surveys conducted in this project are based on the theoretical framework. Thus, the survey incorporates the variables in the demographic dimension, e.g., age, gender, distance residents live from tourism zones and economic dependency on tourism. Moreover, the surveys are developed so that respondents can express positive and negative perceptions about tourism in Kavala by mentioning three good or bad things that they believe tourism contributed to in Kavala. Finally, from a qualitative research perspective, the core of the surveys is the 'why' questions. Respondents are asked to reflect on their answers to whether they perceive tourism to be beneficial or harmful to Kavala.

The online survey for residents was posted on Facebook on 08/08/2022 in the group: "Expats in Kavala." The group has less than 100 members and consists of temporary residents. Thus, the group members were not the target audience for the survey; however, the survey was shared anyway with a caption that asked group members to share the survey within their network to reach the target audience. Moreover, the researcher also promoted the online survey to residents on the streets to find people to interview. If people were not interested in an interview but would consider participating in the online survey, they would get a link, so they had the opportunity to be a part of the research. Furthermore, the researcher reached out to the small network that he had established during his stay and asked them to participate and or share his research within their network. Sharing the online residential survey arguably contradicts the previously stated advantage; that an online survey is time-efficient.

Regarding the online survey for businesses, the process was slightly different. Despite the challenging experience of sharing the first online survey, the researcher found it valuable to get more community groups to participate and contribute with a more nuanced perspective. Thus, the researcher approached a number of Kavala businesses and asked if they would be interested in an interview or participating in an online survey. Only three businesses were interested in participating; all three preferred to participate online. This is an excellent example of the advantages of online surveys since researchers can collect more perspectives if applying this method to their research designs. The online survey for business was shared with three businesses on 11/05/2022

Qualitative Content analysis

This project applies a qualitative content analysis approach to analyze the empirical data for the second part of the problem formulation. The process is highly systematic and requires examining every part of the collected data (Thomas, 2017). Therefore, the project must develop a structured method to approach the analysis. This project applies the four dimensions of the theoretical framework as a color-coding structure. The researcher himself did the color-coding process, contributing to a streamlined process of the analysis. The Table below displays the coding scheme that the researcher applied to analyze the data. It demonstrates the four dimensions and the researcher's understanding of what social impacts conform to them. After the data was divided into the four dimensions, the researcher then evaluated more specifically the data in relation to specific social impacts, within the four dimensions, this was necessary in order to achieve a deeper understanding of the data.

Economic	Environmental	Political	Socio-cultural
Tourism generally brings economic growth to host communities and creates new employment opportunities. Destinations/regions may also experience tax increases for funding critical infrastructure. Tourism can contribute with socialized opportunities such as entertainment and recreational opportunities and the opportunity for new cultural encounters. The overall cost of living increases and property and rent increase as well.	Disruption of "everyday life" objectives, such as overcrowding of recreational areas, parking opportunities, and traffic. Tourism requires resources, which means that natural resources, such as land, might be sacrificed for tourism developments. Furthermore, an increase in tourists can course an increase in litter.	Tourists increase the demand for services, this can lead to disruption of important public infrastructure, such as police, fire department, and health care life for residents. And of public facilities, such as beaches, roads, and public transportation, and so maintenance of such facilities increases with the number of tourists. New urban development is often connected to tourism. Tourism development may cost local recreational areas.	Tourism can course societal problems in people's behavior. Crime, substance abuse, and general dreadful behavior may increase. Shared/lack of shared values and morals between residents and tourists Tourism can enhance the sense of pride that host communities have in their destination. The ratio of permanent residents vs. holiday homeowners. A substantial imbalance may impact the resident's perception of tourism. When a destination experiences a high degree of growth in tourism, destination developments may advance around tourist zones and change the physical appearance of the destination which then can have an impact on the host communities' cultural heritage.

Findings

This section aims to present the findings of the analyzed data transparently. One Figure and two Tables represent the findings of the analyzed data. Figure 4 is the author's interpretation of the EU sustainability reporting framework; the Figure illustrates a policy ecosystem wherein the evaluated components are represented. The Figure is the result of the qualitative document analysis and the

interview with Nordic Sustainability, and the arrows indicate how the components are interconnected. Furthermore, the scope and core features are incorporated in the Figure. The first analysis part will present each component and expand upon the scope and the core features in relation to non-financial information. The first analysis part forms the basis for a discussion on which components are potentially more relevant to benefit from insights into social impacts of tourism and how. Next are the frequency Tables, which present the content analysis results of online surveys and interviews.

Figure 4 The EU Action Plan (Authors' interpretation)

Table 4 present the results of the demographic dimension from the theoretical framework. The first Table represents residents' respondents from interviews and the online survey. The second Table illustrates the business respondents from the online survey.

Demographic dimension resident	
Age:	
18 - 24	32%
25 - 29	28%
30 - 34	4%
35 - 39	4%
40 - 45	20%
45 - 49	0%
50 - 60	16%
60+	16%
Sex	

Female	56%
Male	64%

Years as a resident in Kavala	
1 - 5 years	16%
5 - 10 years	0%
10 - 15 years	4%
15 - 20 years	20%
20+ years	60%

Is tourism good for Kavala?	
Yes	88%
No	12%

How close do you live to a hotel or other tourist attractions?	Residents who think tourism is good for Kavala	Residents who do not think tourism is good for Kavala
Close	52%	100,00%
Relatively close	28%	0,00%
I don't live close	8%	0,00%

Is your work related to the tourism industry?	Residents who thinks tourism is good for Kavala	Residents who do not think tourism is good for Kavala
Yes	12%	100,00%
No	72%	0,00%

Table 4

Demographic context business	
Years as a resident in Kavala	
20+ years	100%
Is tourism good for Kavala?	
Yes	100%
How close do you live to a hotel or other tourism attractions?	
Close	100%
Is your work related to the tourism industry?	
Yes	100%

Table 5 present the complex content analysis of residents' interviews and surveys, business surveys, and interview with the local tourism organization. A frequency Table is a helpful tool for creating an overview of the data. Still, it is essential to highlight that this is a quantitative approach to presenting complex qualitative data. Thus, each dimension's social impact frequency is not equal to its value. Instead, the frequency cannot illustrate the significance of an impact, but it can demonstrate how many respondents address an impact. The Table is divided to represent each dataset, but resident interviews and surveys are perceived as correlating datasets. Therefore, a category was created to acquire the total frequency of these datasets. It is important to note that, in the resident survey, a group that does not believe the overall benefits from tourism outweighs its negative impacts in Kavala is represented in the data by parenthesis and an underline, e.g., the 'Economic dimension' and the 'General Economic Benefits' impact. Furthermore, the content analysis only will register the

same social impact pr. respondent, which means that a respondent who addresses 'General Economic Benefits' multiple times will only count as one in the frequency Table. The content analysis of the interview with the local tourism organization was approached in the same way. Therefore, social impacts identified in the dataset can only count as one in the frequency Table, despite how many times the impact can be identified in the interview. Thus, social impacts identified in the interview with the local tourism organization are illustrated by 'x.'

Social Impacts of tourism in Kavala

	Resident			Business	Local Tourism organization
	Interviews	Survey	Total	Survey	Interview
Economic	**10**	**20**	**30**	**5**	
General Economic benefits	4	9(2)	13	3	x
Interesting things to do	3	9(1)	12	1	x
Increased prices	3	2	5	1	
Environmental	**4**	**15**	**19**	**3**	
Disruption	4	7(2)	11	2	
Environment		8(2)	8	1	x
Political	**2**	**4**	**6**	**2**	
Facility maintenance	2	3	5		x
New infrastructure		1	1	2	x
Socio-cultural	**4**	**9**	**13**	**3**	
Delinquent behavior	3	4	7	2	
Pride	1	5	6	1	

Table 5

Table 5 completes this section and leads the report on to the analysis that demonstrates how the findings have been acquired.

Analysis

The following chapter aims to present the analytical findings that have been extracted from both analysis parts. As described in the methodology chapter, the qualitative data in this project was obtained through interviews, online surveys, and document analysis. Applying the theoretical framework will put the data in perspective to explore how research into social impacts of tourism potentially can contribute to the EU sustainability reporting framework. Figure 6 illustrates the structure of the analysis, and it is clear that to adequately answer the problem formulation and analysis of both parts are required.
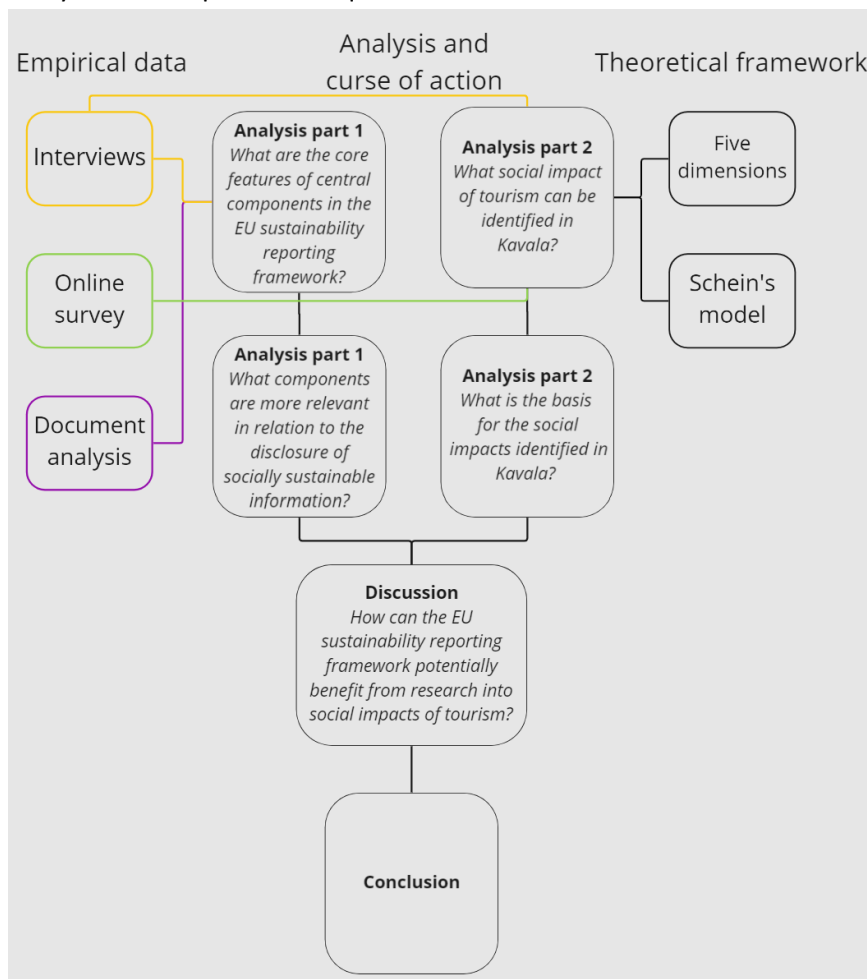
Figure 6 Research structure

The analysis is divided into two main parts, each of these parts consists of an analysis of empirical data. Analysis part 1 will present the qualitative findings of the document analysis and introduce five components of the EU sustainability reporting framework. Analysis 2 will present the qualitative content analysis of the remaining four dimensions.

Analysis part 1

Introduction

As mentioned in the introduction of this report, the EU takes climate issues seriously, and the new EU Commission (2019-2924), with President Ursula von der Leyen, announced a paradigm shift in how the EU discusses economic development. The EU Green Deal represents this paradigm shift and is a prudent architecture roadmap to realize the EU transition to a circular economy. To make the transition happen, a large number of investments are needed. According to the EU Commission, €1 trillion is required by 2030 to finance the transition, and over half will come directly from the EU budget. Furthermore, the EU Commission expects €279 billion to come from the public and private sectors, and finally, national co-financing will contribute around €100 billion(European Commission, 2019). Future investments must be re-directed towards sustainable opportunities. Therefore, the EU Commission has aimed to elevate non-financial information reporting equal to financial statements (IBID). The EU Commission has set out the 'Action Plan on Sustainable Growth' to accelerate sustainable investments. The Action Plan contains various components, but five are particularly fascinating when discussing non-financial information reporting (hereafter also referred to as 'ESG'- or 'sustainability information'). These components are illustrated in Figure 4 and collectively form the EU sustainability reporting framework.

This part of the analysis maps out the EU sustainability reporting framework. The structure of mapping out each component follows the thematic of the document analysis. Thus, each section presenting the different components begins with whom the component is targeting and then describes core features. The analysis will focus on the three currently implemented components in the EU Action Plan; NFRD, SFDR, and the EU Taxonomy. This will lead to presenting the two proposals for new components: CSRD and the Social Taxonomy. The outcome of this analysis will form the basis for a discussion on how each component considers social sustainability and, thereby, how and what component(s) are more relevant for potentially benefitting from research into social impacts of tourism.

Non-Financial Reporting Directive

In 2014 the NFRD proposal was published, and in 2018 companies under the directive's scope were required to report on non-financial information for their 2017 fiscal year. The NFRD has since become the cornerstone of the EU sustainability framework, and currently, the directive's scope dictates what companies are required to disclose ESG information in annual reports. The scope of the NFRD applies to large EU companies, with more than 500 employees and with securities listed on EU regulated markets. Additionally, the directive applies to sizeable financial market entities, whether they are listed or not, provided they have more than 500 employees (European Commission, 2021).

The nature of the NFRD legal status makes it not directly applicable to member states. Instead, the directive leaves member states with directions and guidelines for disclosing ESG information. Thus, member states of the EU transpose the directive into national law and contextualize approaches for their nation. The NFRD identifies four non-financial matters that companies are required to report. The four matters include environmental, social and employee, human rights, anti-corruption and anti-bribery.

Furthermore, the NFRD requires companies to disclose information on the four matters in relation to five business concepts: business model, policies (including due diligent processes), the outcome of those policies, risks and risk management, and key performance indicators (KPIs). The NFRD guidelines are flexible, and they assist companies in disclosing information about the four matters in relation to the five business concepts. Consequently, the NFRD does not require any mandatory standard, of companies, for what information they must disclose or how to disclose them(European Commission, 2021). This selective process is identifiable in the Impact Assessment report ANNEX 13 (2021). International non-financial reporting frameworks and standards are suggested as guidelines for companies to report on the four matters. ANNEX 13 presents five of the most used frameworks and standards and describes scopes, nature of their materiality, targeted audiences, and target users (European Commission, 2021, p. 178).

Additionally, the NFRD does not require any third-party mandatory assurance process. Companies required to disclose ESG information by the NFRD are allowed to audit the report internally. Finally, the NFRD does not require any mandatory location on where to report ESG information. Therefore, companies are not required to digitally tag ESG reports, disclose the reports in the management report, or any other process of clarifying where to locate their ESG reporting (European Commission, 2021).

Based on the above presentation of the NFRD, the core features valuable in the context of this project are the scope and the reporting standards and guidelines. The scope is relevant for this project since the NFRD currently sets the broad scope for large companies required to disclose ESG information annually. The reporting standards and guidelines are a valuable feature because it clarifies how companies are required to disclose information and what information they must disclose.

Sustainable Finance Disclosure Regulation

The SFDR generally applies as of March 2021 (EU Commission, 2022b). The component governs how financial market participants disclose ESG information to end investors and asset owners. The SFDR is a regulation, and the legal status of this component makes it directly applicable to the member states of the EU. Therefore, asset managers and financial advisors (hereafter referred to as 'financial market participants') are required to disclose information about how they consider sustainability risks in their investment process (IBID). Furthermore, the SFDR requires financial market participants to disclose principal adverse impacts (PAIs) on sustainability factors that financial advice or investments might have. The concept of PIAs addresses adverse material effects, or potentially harmful material effects on sustainability factors, resulting from financial advice or direct investments. The regulation outlines requirements for disclosure on sustainability on both an entity- and product-level. Thus, on an entity level, the SFDR requires companies to disclose information on how an entity incorporates sustainability risks in the decision-making process of their investments or financial advice. At the product level, the regulation requires financial market participants to disclose additional information considering the objectives of a given financial product (Bruhl, 2021).

The nature of SFDR regulation makes it so that: "ultimately to meet the needs of end investors including individuals and households – financial market participants need adequate information from investee companies (European Commission, 2021b). Figure 4 illustrates the relationship between the NFRD and the SFDR with an arrow, where companies affected by the NFRD scope produce ESG information to financial market participants, who then can disclose sustainability

information regarding their investments and financial advice to end-users. Therefore, this regulation also highlights the importance of a reliable, trustworthy, and comparable sustainable reporting framework in the NFRD.

Based on the above presentation of the SFDR, the core features valuable in the context of this project are the scope and the PAIs. The scope of this component is relatively narrower than that of the NFRD. Furthermore, the nature of PAIs confirms that entities affected by this component rely on quality ESG information from the broader scope set by the NFRD.

EU Taxonomy

The EU Taxonomy entered into force in July 2020 and is essentially a science-based classification system that describes thresholds and criteria for business activities to be considered environmentally sustainable (EU Commission, 2022a). The main objectives of this regulation are therefore clearly environmental; however, it is still beneficial for this project to understand its core features, as the proposal for a Social Taxonomy builts upon a similar structure: "the focus of this work (the Social Taxonomy) was above all on the present structure of the environmental taxonomy." (Subgroup 4, 2022, p. 6). The Taxonomy applies to companies affected by the scope of the NFRD and or the SFDR (TEG, 2020).

According to the Technical Report (2020) of the taxonomy, economic business activities can be regarded as sustainable if they substantially contribute to the EU climate policies and sustainability goals (TEG, 2020). The EU green deal indicates that the Taxonomy is dynamic and that the regulation can adjust its criteria with time. Emma describes the dynamic nature of the taxonomy as:

"The taxonomy is a lively piece of legislation. It is an instrument that is developed to follow the advancement of technology. So, when the technology allows for it, the taxonomy will tighten its criteria to achieve the EU 2050 climate goals." *Appendix 7, p. 5*

As Emma also highlights in her statement, the taxonomy is a legislation tool to realize the political climate aspirations of the EU Commission. The design of the taxonomy inherently supports investors in funneling capital in an environmental direction. The EU Taxonomy advances the EU sustainability reporting framework by linking businesses' economic activities to environmental objectives. The taxonomy defines six environmental objectives that a company, affected by the scope of the NFRD and or SFDR, is required to link to their revenue to determine to what degree the economic activities of a company are taxonomy aligned. Emma describes the process of calculating economic activities' taxonomy alignment as such:

"You want to look at the total revenue for a business, and you then want to look at the products that the business offer. Then, regarding the taxonomy, you will look at these products through a screening process and calculate the alignment of the product with the taxonomy. The result will show that the economic activities are x% taxonomy aligned." *Appendix 7, p. 5*

The screening criteria Emma is referring to consists of three criteria defined in the TEG(2020, p. 2) report:

- make a substantive contribution to one of six environmental objectives;

- do no significant harm (DNSH) to the other five, where relevant;

• meet minimum safeguards (e.g., OECD Guidelines on Multinational Enterprises and the UN Guiding Principles on Business and Human Rights).

The taxonomy recognizes two types of substantial contributions in the screening process of taxonomy aligned economic activities:

1. Economic activities that make a substantial contribution based on their performance: For example, economic activity is performed in an environmentally sustainable way (European Commission, 2021, p. 14).

2. Enabling activities: Economic activities that enable a substantial contribution to be made in other activities by providing their products or services. For example, an economic activity that manufactures a component that improves the environmental performance of another activity (European Commission, 2021, p. 14).

Furthermore, the DNSH covers qualitative, quantitative, and process-based criteria. Qualitative criteria are difficult to assess and require subjective judgments to align with the DNSH. Additionally, any economic activity needs to meet quantitative criteria included in the DNSH part of the taxonomy. Process-based criteria require companies to set up processes for future improvement of economic activities.

Finally, the minimum safeguard criteria draw reference to the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises, the International Labor Organization's Declaration on Fundamental Rights and Principles at Work, and the International Bill of Human Rights (European Commission, 2021). The number of rights in the referenced documents is countless. Therefore the DNSH criteria recommend a risk-based approach for companies assessing economic activities (Ziero, 2020).

Based on the screening criteria, Emma argues that the taxonomy tool is designed to create transparency in financial markets:

"it is a tool to establish transparency in companies' economic activities and help investors allocate capital in a more sustainable direction" *Appendix 7, p. 5*

Transparency allows investors to navigate through greenwashing, risk manages portfolios, and allocate capital to the most sustainable businesses.

Based on the above presentation of the EU Taxonomy, the core features relevant in the context of this project are the six environmental objectives and the three screening criteria. The environmental objectives are relevant because they clarify that this component's focus is environmental. The screening criteria are valuable because they contribute to a greater understanding of the proposed component of a Social Taxonomy. The Eu Taxonomy completes the presentation of the currently implemented components of the EU Sustainability reporting framework and leads the report to present the two proposals

Corporate Sustainability Reporting Directive
As illustrated in Figure 4, the CSRD and the NFRD are related. The CSRD is expected to amend the NFRD in 2022, and the European Financial Reporting Advisory Group (EFRAG) will send a draft of reporting standards to the EU Commission by June 2022. The EU Commission is then expected to adopt the first set of sustainability reporting disclosure standards by October 2022 (Brightest, 2022).

The new proposal can significantly influence the sustainability reporting framework, as the CSRD then would act as the cornerstone of the framework. The CSRD is positioned to amend the NFRD because the flexible nature of NFRD creates several problems for the EU to realize an economic transition to a circular economy. A greater understanding of these problems is beneficial to fully comprehend the potential of the CSRD.

The EU Commission characterizes the flexibility of the NFRD as 'drivers' for several problems. These problems are best understood by investors/users- and from an investee's company's-perspectives. Figure 7 illustrates the difficulties that drivers cause for investors/users, and Figure 8 demonstrates the problems that the drivers cause for investee companies.
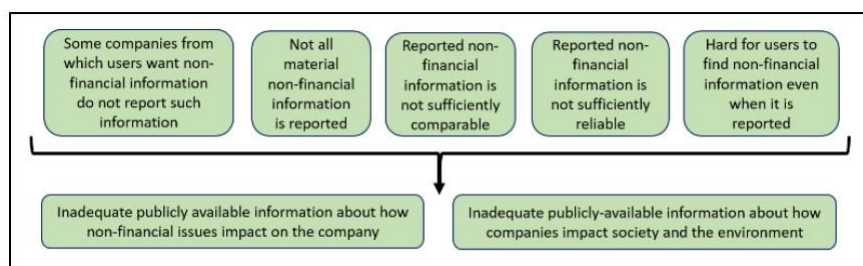
Figure 7 Investors/users problem (European Commission, 2021b, p. 166)

The specific problems for investors/users are caused by the scope of the NFRD, thus why some companies from which users want ESG information do not report such information. The flexibility of standards and frameworks; thus, not all material ESG information is reported, and ESG reports are not comparable. The lack of mandatory third-party audit, thus why ESG reports are not reliable. The lack of mandatory location for ESG report, thus why ESG reports can be difficult for investors/users to locate and exploit.
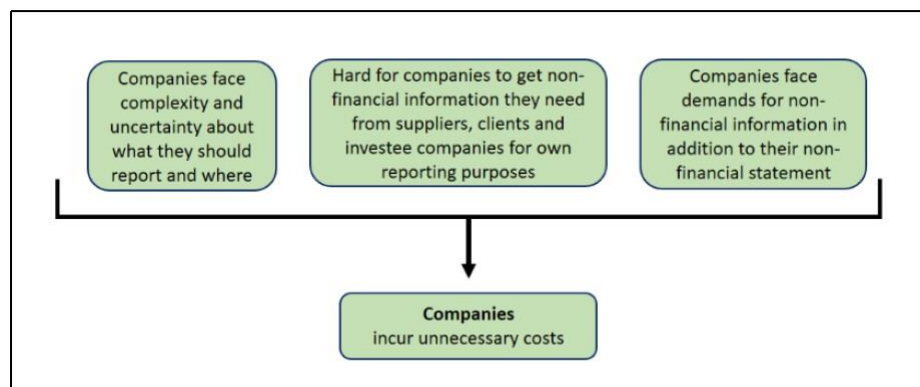
Figure 8 Investee companies' problem (European Commission, 2021b, p. 175)

The above Figure illustrates that the flexibility of the NFRD primarily causes specific problems for investee companies. Because the NFRD guidelines offer various reporting frameworks to assist companies in reporting the four identified ESG matters in relation to the five business concepts, companies can struggle to decipher their approach. Additionally, as mentioned in previous sections, financial market participants and other companies struggle to obtain quality ESG information from their value chain, clients, and investee companies as a cause of the NFRD flexibility. Finally, growing

demand from investors requires companies to disclose quality ESG information, a feature that the NFRD does not provide.

The driver and specific problems described above clarify why the CSRD is proposed to amend the NFRD. Therefore, this section will lead to a review of how the CSRD will correct the NFRD.

		Policy options		
		Standardisation	Assurance	Scope
Specific objectives	Companies from which users need information do report			X
	Companies report all relevant information	X	X	
	Reported information is comparable	X		
	Reported information is reliable	X	X	
	Reported information is easy to find and exploit	X		
	Companies have clarity about what to report	X		
	Companies have better info from suppliers, clients & investees	X	X	X
	Reduced burden from additional demands for information	X		X

Table 6 Objectives and options (European Commission, 2021b, p. 21)

Table 6 reveals the specific objectives and the policy options that the CSRD can use to correct the NFRD. A look at the Table quickly establishes that standardization of ESG information is a prioritization. Furthermore, a mandatory audit process and extension of the scope are appropriate policy options to ensure more trustworthy ESG reporting and require more companies to report on ESG information.

According to the Impact Assessment Report(2021), these standards cover forward-looking information and past performances. The standards would be significantly more comprehensive and detailed than the existing guidelines in the NFRD. The standards would build upon universally accepted parameters of existing private standard frameworks. The standards might be developed to address: "thematic disclosure requirements (e.g., on particular environmental or social matters)." (European Commission, 2021, p. 23). Moreover, the CSRD will require some level of third-party audit from an independent assurance service provider. Additionally, the CSRD will extend the scope of the NFRD to encompass a broader reach of organizations (European Commission, 2021).

Based on the above presentation of the CSRD, the core features valuable in the context of this project are the scope and the standardization of reporting frameworks and guidelines. The scope is valuable because it will expand the scope currently in place significantly. Moreover, this analysis indicates that the CSRD has a high focus on the standardization of ESG information. Research into social impacts of tourism can potentially contribute effectively to these standards if standards are developed thematic to address the social dimension directly.

Social Taxonomy

The Social Taxonomy is a proposal published by the Platform on Sustainable Finance in 2022. Like the EU Taxonomy (hereafter referred to as 'EU Taxonomy' to minimize confusion between the two taxonomies), the Social Taxonomy is a classification system that describes thresholds and criteria for business activities to be considered socially sustainable. This presentation will illuminate how the

Social Taxonomy is built upon a similar basis as the EU Taxonomy. The presentation will also highlight how the two Taxonomies differentiate in critical points.

Like the EU Taxonomy, the Social Taxonomy applies to companies affected by the scope of the NFDR and or SFDR. While science is the foundation that the EU taxonomy is built upon, e.g., the science behind climate change gives clear objectives considering CO_2 reduction requirements, science does not play the same role in the foundation of the social taxonomy. Despite the abundant research on social phenomena within social science, the foundation of this new taxonomy proposal is mainly built upon internationally agreed-on traditional norms and principles from long-standing structured global discussions among stakeholders (Subgroup 4, 2022).

In the proposal for a Social Taxonomy, the working group highlights the EU Taxonomy as a 'starting point' and a 'role model' for the social taxonomy. In their Final Report on Social Taxonomy (2022), the working group reference the screening criteria applied in the EU Taxonomy and maintains that the Social Taxonomy should follow this screening process to align economic activities with social sustainability. Therefore, the new proposal mirrors the steps of the EU Taxonomy (IBID, p. 29):

- first setting social objectives;
- Then setting out the substantial contributions that can achieve these objectives;
- Finally, drawing up criteria that apply the principle of not doing any significant harm, so that contributing to achieving one objective is not detrimental to the others.

The first step is to identify the objectives of the Social Taxonomy. The working group defines three main social objectives with several underlining sub-objectives to describe these objectives. The main objectives are as follows (IBID, p. 35 - 38).:

1) *Decent work (including value-chain workers)*
2) *Adequate living standards and wellbeing for end-users*
3) *Inclusive and sustainable communities and societies*

The maturity of this proposal becomes evident in the following two steps. After defining the social objectives, the next step is to develop the screening criteria by first defining what a contribution to the three objectives is. The screening criteria also mark the first step in differentiating between the Social- and the EU- Taxonomy. The Social Taxonomy defines a third type of contribution, compared to the EU Taxonomy's two types. The three types of substantial contribution that the Social taxonomy recognizes are as follows:

Substantial-contribution type :	Explanation:
Avoiding and addressing negative impact	Targeting both: (i) high-risk sectors with documented human-rights and labour-rights abuses of relevance to the objective; or (ii) sectors that are less likely to contribute to the objectives of the European social pillar(Subgroup 4, 2022, p. 39).
Enhancing the inherent positive impacts of: (i) social goods and services; and (ii) basic economic infrastructure	Targeting social goods and services sectors that provide: (i) goods and services for basic human needs; and (ii) basic economic infrastructure of

	direct relevance to the right to an adequate standard of living. By doing this, help progress towards the SDGs and the objectives of the European social pillar (Subgroup 4, 2022, p. 39).
Enabling activities	Where economic activities have the potential to enable substantial risk reductions in other sectors*, these activities should also be classified (Subgroup 4, 2022, p. 39).

In addition to adding a third type of substantial contribution to the screening criteria, the working group of the Social Taxonomy highlights that the EU taxonomy recognizes economic activities that aim at reducing environmental impacts or reversing these impacts as a substantial contribution. Inherently such economic activity follows social benefits in the creation of jobs, provision of training, contribution to taxes, etc. Therefore, the definition of a substantial contribution to the social objectives must differentiate between inherent social benefits and additional social benefits. Furthermore, as the EU Taxonomy is based on science, it has the comfort of grounding substantial contributions on quantitative measurements relative to the Social Taxonomy. This foundation allows the EU taxonomy to recognize a substantial contribution to reducing environmental impacts. However, in the Social taxonomy, it does not make sense to consider reducing negative social impacts; therefore, the Social Taxonomy recognizes economic activities as a substantial contribution if they avoid and address negative social impacts. Finally, the nature of the social objectives can make it a challenge to define a substantial contribution. For example, child labor is a sub-objective with zero tolerance; therefore, it is not acceptable to make a substantial contribution to this objective. The working group argues that in such a case, a DNSH approach would be more fitting for assessing economic activities' alignment with the Social Taxonomy(IBID).

The last step in setting the criteria for the Social Taxonomy is defining minimum safeguards. This step can take off in several directions. According to the working group, the Social Taxonomy could apply an environmental minimum safeguard definition; this would complete the mirroring of the Eu Taxonomy. Another option could be to define a social minimum safeguard for topics or objectives that are not covered by a substantial contribution or DNSH definition. A final option could be to apply universal DNSH criteria so that all economic activities in the Social Taxonomy are assessed by such criteria (Subgroup 4, 2022).

Based on the above presentation of the Social Taxonomy, the core features valuable in the context of this project are the three social objectives and the three screening criteria. The social objectives are interesting because research into social impacts of tourism can potentially contribute with validation and or reasonings to the objectives and or sub-objectives. The screening criteria are also interesting as the maturity of the proposal allows for a broad range of input in developing and defining substantial contributions to the objectives and sub-objectives, moreover, as suggestions and assistance to create and define the DNSH criteria.

The Social Taxonomy completes the EU sustainability reporting framework analysis. Each component's scope and core features make a foundation for discussing how each component

addresses social sustainability and what component(s) are more relevant for benefitting from research into social impacts of tourism.

Discussion of components relevant to social sustainability

This discussion aims to determine what component(s) are more relevant to proceeding with this project. Based on the scope, legal status, and core features, each component is placed in a continuum in relation to each other. The legal status is an observation made during the analysis. The observation is relevant as it potentially influences how to proceed with a component in this project. The continuum is illustrated in Figure 9 and shows two axes. One ax illustrates the scope and legal status, and the other represents the core features' ability to disclose social information. The top right corner indicates a more relevant component, whereas the bottom left corner indicates a less relevant component.
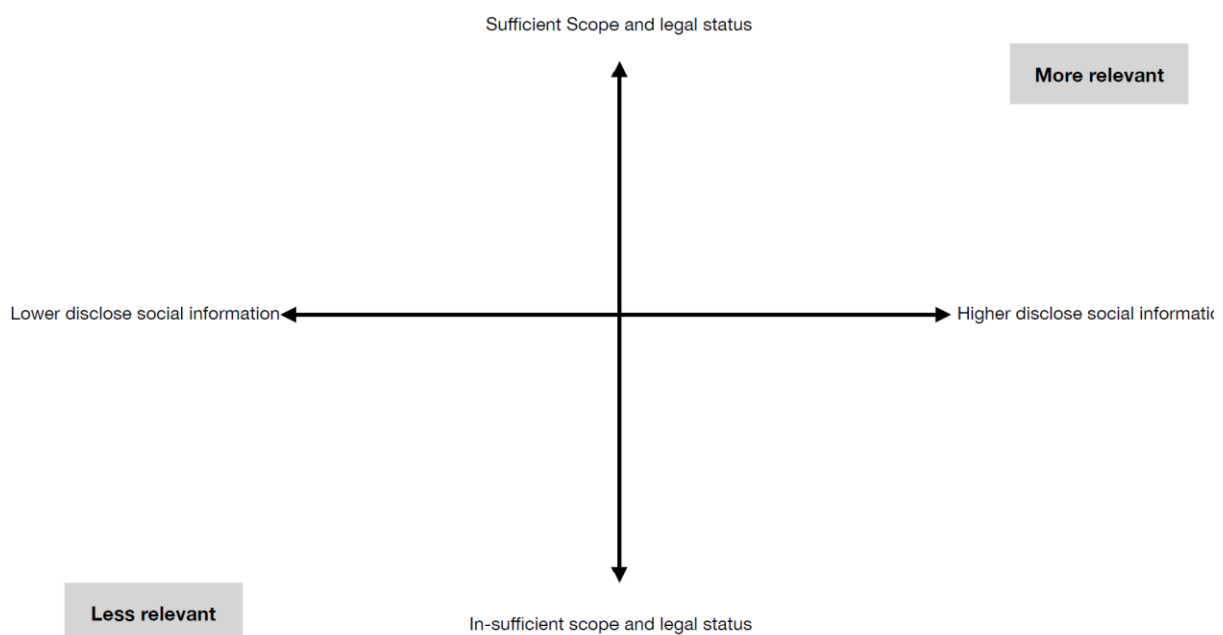
Figure 9 Continuum of the five components in relation to the social dimension and relevance for this project

The discussion follows the analysis structure; therefore, the first component to be placed on the continuum is the NFRD.

The analysis of the NFRD and the CSRD reveals some critical issues regarding the NFRD's ability to produce quality ESG information. This is especially evident regarding the social dimension of the directive. Emma describes the process of disclosing social information within the NFRD:

"… it seems in many ways that it has been a 'cherry picking' exercise, that the framework has chosen, especially when it comes to the disclosure of social information." Appendix 7, p. 2.

As described previously in the analysis of the NFRD, the component requires companies to disclose ESG information on four matters in relation to five business concepts. However, the flexibility of the NFRD allows companies to choose from a range of standards and frameworks. Flexibility means that if a company deems it favorable not to disclose sustainable social information, it can choose to apply a framework that does not address this dimension of sustainability. From a socially sustainable

perspective, this is unacceptable and exhibits an inability to produce adequate social information, which Emma's statement above also supports. Despite the flexibility of the NFRD, the scope is worth highlighting, as it affects a range of large public companies; thus, these observation places the NFRD on the continuum as such:
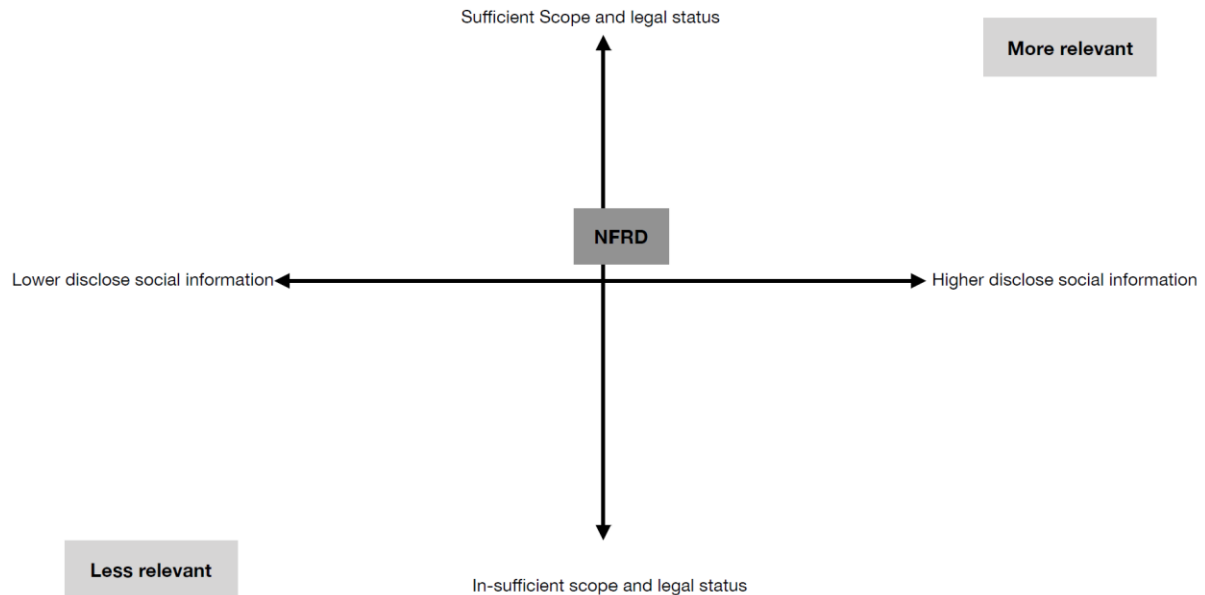
The analysis of the SFDR revealed that this component, to a high degree, relies on investee companies' ability to produce adequate ESG information to meet the component's requirements. Emma's statement also supports this observation:

> *"In many ways, financial companies need the CSRD guidelines to produce more quality ESG information to adequately live up to the requirements of the SFDR" Appendix 7, p. 2.*

Although Emma refers to the CSRD, it still supports the claim since the CSRD is amending the NFRD. Additionally, the scope of this component is focused on financial market participants. These observations make it a less relevant component for the project than the NFRD, as fewer companies are affected by the scope and the companies involved by the scope benefit from improving the quality of the NFRD. Finally, the PAI concept focuses on adverse impacts of sustainable factors, which leaves out information regarding any contribution to sustainability goals. Arguably, entities providing financially sustainable investment advice and or supplying sustainable financial products are free to disclose such information voluntarily. However, either way, the SFDR PAI concept leaves out guidelines on disclosing information of that nature. Thus, this component is placed as such on the continuum.
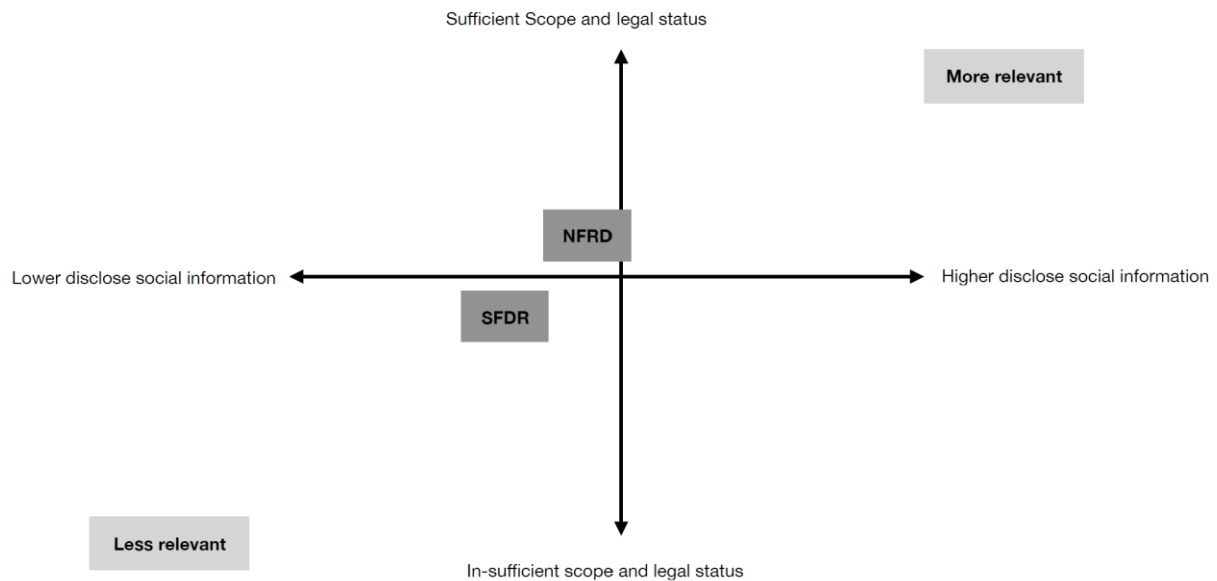
The analysis of the EU Taxonomy revealed that this component is focused on associating economic activities with environmental objectives. The main objectives of this transparency tool are environmental. Furthermore, a common denominator for all three components (NFRD, SFDR, and EU Taxonomy) of the EU Action Plan is a lack of priority on the social dimension of ESG reporting. Emma supports this observation in her statement:

"The 'E' and the' G' have been under the microscope, and reporting frameworks have developed guidelines to stratify investors' demand somewhat. However, the current legal state of the EU sustainability reporting framework is evidence that the social part of ESG is still lacking behind."
Appendix 7, p. 8.

The EU taxonomy only addresses social sustainability through its third screening criteria, 'minimum safeguards.' Moreover, the EU taxonomy has no scope; instead, companies affected by the NFRD and or SFDR are also required to disclose information required by the EU taxonomy. This means that the EU taxonomy as an individual component has no authority over who is required to disclose ESG information. Thus, this component is placed as such on the continuum.
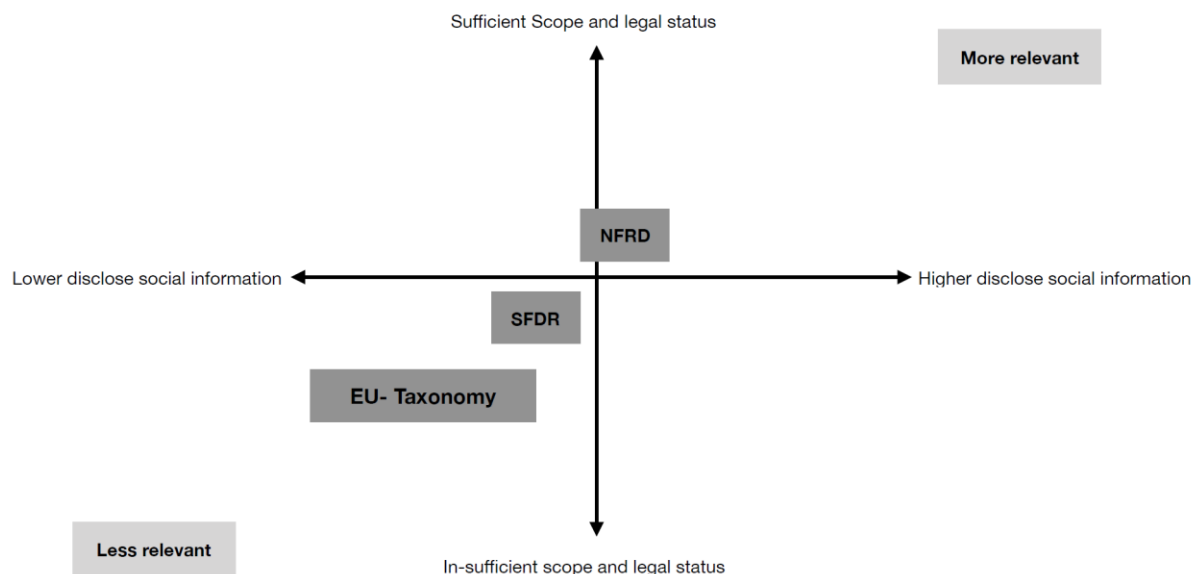
The analysis of the CSRD revealed exciting observations regarding the potential for more quality ESG reporting, specifically for socially sustainable information. The proposal is expected to amend the NFRD and correct the issues associated with, among other things, the ineffective guidelines and flexibility of 'cherry picking' information to disclose. Emma addresses the potential for the CSRD:

"In the future, the CSRD will require companies to report on specific (social)information, and there will be no more 'cherry-picking.' This will create more transparency in companies and their value chains. " Appendix 7, p. 2.

The statement indicates a comeback for socially sustainable information disclosure. Through the proposed thematic standardizations in the CSRD, the 'S' of the 'ESG' has the potential to catch up to the 'E' and the 'G.' furthermore, an additional bonus for this component, in relation to this project, is the extension of the current scope. The CSRD will expand the scope significantly, which will affect every component of the sustainability framework. Financial market participants under the SFDR can dramatically benefit from broadening the scope since the number of companies required to report ESG matters increases significantly. Thus, this component is placed as such on the continuum.
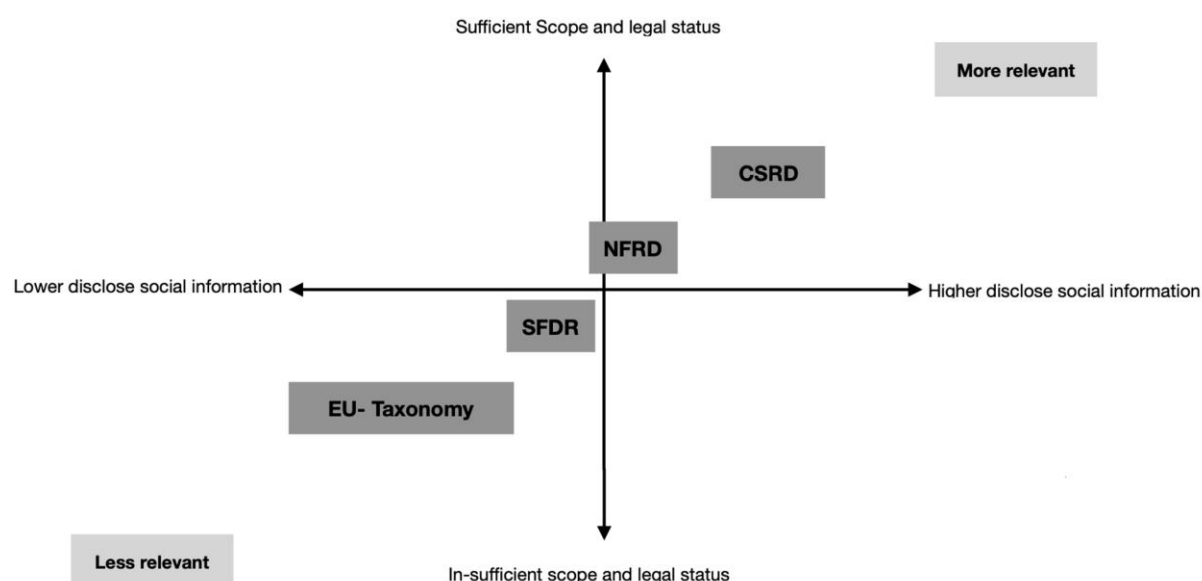
The analysis of the Social Taxonomy showed that this component is highly relevant for this project. The component mirrors several features of the EU Taxonomy, but the focus is on social sustainability. Perhaps more relevant to this project's aim is that the component's maturity is still in the very early stages of development, which means that research into the social impacts of tourism and other suggestions can potentially contribute to the future development of the component. However, as much as the Social Taxonomy is an opportunity for this project, it is also a challenge for the working group and EU Commission. As mentioned in the analysis, the Social Taxonomy does not have the luxury of a science-based foundation that it can rely on to use to define concepts, such as substantial contribution and DNSH. Emma also expresses the challenge of realizing this component:

"It's going to be difficult regarding the Social Taxonomy. What are the screening criteria for the social? How do you create a social EU standard? And what would it look like?" Appendix 7, p. 5

The observations of the proposal's maturity and intense challenges places this component as such on the continuum.
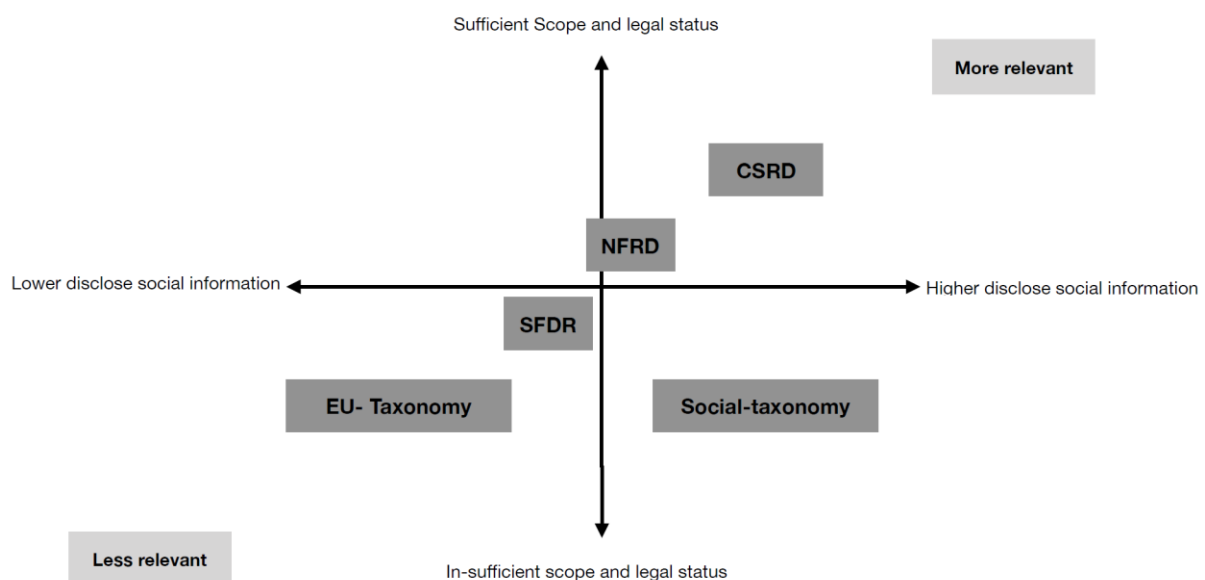

Figure 10 All components placed in the continuum

The final continuum reveals that the EU taxonomy is least relevant for this project, followed by the SFDR. A discussion on which of the NFRD and the Social Taxonomy is more relevant for this project is interesting. Both components have a complicated legal status; the NFRD is an established component but is expected to be amended in 2022. The Social Taxonomy is a new proposal, which means that the component is relatively far from being implemented in the reporting framework. Moreover, the potential for the Social Taxonomy is greater in terms of disclosure of social information, as the main objectives of this component are social. Thus, the Social Taxonomy would be the more relevant component based on these observations. The CSRD is the most relevant component of the EU sustainability reporting framework to benefit from research into tourism's social impacts potentially. Additionally, the Social Taxonomy has the potential to also benefit from insight into social impacts of tourism. Still, based on the Social Taxonomy's development stage, the CSRD is relatively more relevant. Thus, the first analysis part is completed, and the project continues with the second part of analyzing the social impacts of tourism in Kavala.

Analysis part 2

Introduction

This analysis part presents the content analysis of interviews with residents, the local tourism organization and the online survey of residents and businesses. The analysis will also include insights into how and why an international tourism organization manages social impacts of tourism. This analysis aims to follow the suggestions of Deery et al. (2012) and advance social impact studies into a more qualitative research field. The structure of this analysis follows the theoretical framework and the three levels in the model of culture, see Figure 3. Thus, the analysis is divided into three parts; the first part aims to contextualize the five dimensions of the theoretical framework and identify the social impacts of tourism in Kavala.

Next, the analysis will explore the goals and strategies of the local- and international tourism organizations. By doing so, the analysis follows Schein's original model of culture approach, which indicates an investigation of the management level of an organization to discover espoused beliefs and values. Therefore, from here on, when this report highlights the management level, it refers to a joint assessment of the local- and international tourism organizations.

Moreover, the last part of this analysis is to explore the third level of the model and uncover basic assumptions. The analysis will do so by exploring residents' assumptions of the management level and the management level's assumptions of the residents.'

Finally, the outcome of the theoretical model contextualized to the case of Kavala will create a foundation for a discussion that will attempt to answer the qualitative questions suggested by Deery et al. (2012); "Where and why have the social impacts emerged?" If the project is able to answer these questions, then the theoretical model and methodological approach have proven adequate to advance the study of social impacts of tourism into a more qualitative research field.

The outcome of both the theoretical model and the discussion of the suggested questions will complete the analysis and create a basis for a discussion of how the insights uncovered in this analysis part potentially can benefit the CSRD and the Social Taxonomy components of the EU sustainability framework.

The first level of the theoretical model

As described in the methodology chapter, the demographic dimension consists of quantitative variables, apparent in Table 4. The benefit of the quantitative data in this project is a basic understanding of residents' context to Kavala and the tourism industry. Thus, the project highlights two fundamentally different groups based on the demographic dimension. The first and largest group by population are residents who believe that tourism is good for Kavala. The second group, which has a significantly lower population, is residents who do not believe that tourism is good for Kavala. An interesting observation of the demographic dimension is worth highlighting. The group who do not believe tourism to be good for Kavala are to a higher degree financially dependent on the industry, as they have expressed their work is related to the tourism industry.

The separation of these two groups will allow the analysis to contribute with a more nuanced perspective on the remaining four dimensions. Additionally, the methodological tools applied in this project allow two more groups to express their perceptions and experience of social impacts of

tourism. First, the business survey allows for another group's perspective, and finally, the local tourism organization is represented in the analysis as a separate group.

Social Impacts of tourism in Kavala

	Resident			Business	Local Tourism organization
	Interviews	Survey	Total	Survey	Interview
Economic	**10**	**20**	**30**	**5**	
General Economic benefits	4	9(2)	13	3	x
Interesting things to do	3	9(1)	12	1	x
Increased prices	3	2	5	1	
Environmental	**4**	**15**	**19**	**3**	
Disruption	4	7(2)	11	2	
Environment		8(2)	8	1	x
Political	**2**	**4**	**6**	**2**	
Facility maintenance	2	3	5		x
New infrastructure		1	1	2	x
Socio-cultural	**4**	**9**	**13**	**3**	
Delinquent behavior	3	4	7	2	
Pride	1	5	6	1	

Table 5

Therefore, from here on, when the report cites 'groups' in context to perspectives on social impacts, it refers to the four separate groups described above. Thus, the analysis of the first level of the theoretical model will present the qualitative content analysis of the remaining four dimensions. Table 5, presented first in the 'findings' chapter, represents the four dimensions and the four groups. As described in the methodology chapter, the group of residents with a generally more negative perception of tourism in Kavala is represented by parenthesis and an underline. See, e.g., 'General Economic benefits' and 'Interesting things to do.'

Moreover, data can be coded with more than one color when presenting the qualitative content analysis in its color-coded form. This means that to demonstrate the meaning of a quote entirely can consist of more than one color, but to grasp the connection to a specific dimension, the entire length of a quote is required. See, e.g., the environmental dimension, where the quote from the local tourism organization consists of color codes of both the political- and environmental dimensions. Nevertheless, to understand how the quote relates to the environmental dimension, it is beneficial to include the full color-coded length of the data.
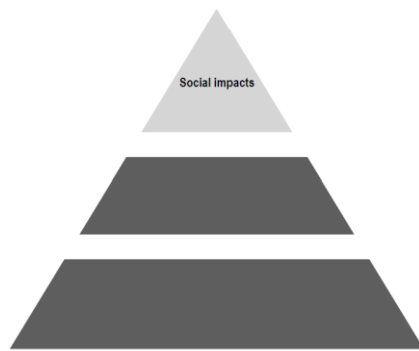
Figure 11 An analysis of Table 3 in the context of Kavala.

This chapter will now present the first level of Schein's model, as illustrated in Figure 11. The Economic dimension will be the first to be presented.

Respondent	Economic dimension		
	Resident respondents		
	Residents who think tourism is good for Kavala		
	Respondents' perception of General economic benefits	*Respondents' perception of Interesting things to do*	*Respondents' perception of Increased prices*
No. 30 appendix 1	it is easier to get jobs during the tourism season.	You meet new people and learn about their home and their culture. New ideas of what to do in Kavala and what you want to do yourself too. Kaval is a boring city, especially in the winter but in summer more people come and there are more things to do.	Foreigners buy houses because then local people can't buy them, and he doesn't like locals or foreigners who buy houses only to rent them out on Airbnb because they raise the house prices so local people can't afford to buy anymore.
No. 4 appendix 1	It is good for the local economy, and many people get a chance to earn extra money.	You can clearly see how bars and restaurants reopen every summer	Prices increases on the food in restaurants and bars in the summer, it is not good for us(locals).
No. 1 Appendix 2	Economic development	Cultural interactions	No houses for citizens (because of Airbnb)

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Residents who think tourism is not good for Kavala		
No. 6 Appendix 3	Money, jobs.	Talk to new nice people
Business respondents		
No. 28 Appendix 4	Tourism brings economic growth to our city.	it creates opportunities for local people to innovate and create new businesses.
Local Tourism organization		
Appendix 5	One of the most important benefits from the tourist industry that the residents of the area have is from economical aspect… (tourism) introduce opportunities such as job creation.	

Table 6

Table 6 displays a holistic presentation of the different groups in Kavala and how their responses relate to the theoretical economic dimension. By looking at the Table, it becomes clear that across the groups represented in the data, to some extent, agree that tourism brings G*eneral economic benefits* to Kavala and creates jobs for residents, e.g., respondents 6 and 30 in Table 6. No. 30 specifically highlights that it becomes easier to get a job during the tourism season. The local tourism organization and respondents no. 1, 4, and 28 highlight economic growth. The local tourism organization continues to argue that economic growth is one of the most important benefits of tourism. It is also interesting that both respondents who believe that tourism is not good for Kavala recognize the economic benefits; see respondent 6. Furthermore, except for the local tourism organization, all groups mention that tourism brings *interesting things to do* in Kavala. The theory describes this impact as more social opportunities for residents and new cultural encounters. Both these aspects of this impact are present in the data. Respondent no. 4 and 28 expresses that business, such as bars and restaurants, grow in the tourism environment creating more opportunities for residents, both in relation to jobs and social activities. Respondents no. 1, 6, and 30 points to new people and cultural interactions as an impact of tourism; interesting to note that respondent no. 6, who believes tourism to not be good for Kavala, uses the word 'nice' about meeting new people, indicating positive notions about culture interactions. Finally, only one group perceives tourism to impact *Increased prices*. Respondent no. 1, 4, and 30 describes how they believe that tourism courses increase property and the cost of living. Based on the datasets and Table 6, the economic dimension consists of positive and negative impacts on Kavala. The economic dimension has been contextualized and the specific impacts identified in the data have been presented, this lead to analyzing the political dimension

	Environmental dimension	
	Resident respondents	
	Residents who think tourism is good for Kavala	
Respondent	*Respondents' perception of Disruption*	*Respondents' perception of Environment*
No. 32 Appendix 1	Tourism could be managed so that people respect privacy. Not too many people looking in at local house windows at once. Panagia is a beautiful old city but is small, and many locals live there. So when a lot of tourists come at one time it's not okay and feels weird. The road down to the harbor is small and when a lot of tourists comes by bus it is not good. the buses take up a lot of space.	
No. 33 Appendix 1	Don't always enjoy the amount of people who visits Kavala. Kavala is a relatively small city and if we (family and or friends) go out for coffee/food/drinks/music to have a good time it is around here on the harbor. We can't do the same in the summer, too many tourists, so we have to go to other places. I take my wife and daughters on my boat and that's where we spent the most time.	
No. 19 Appendix 2		Increase in Noise levels and in pollution.
No. 18 Appendix 2	Parking gets very difficult	A lot of trash specifically on beaches.
	Residents who think tourism is not good for Kavala	
No. 6 Appendix 3	Traffic - the big busses, too	Plastic in the ocean

	many people in the bars at night.	
Business respondents		
No. 28 Appendix 4	Some tourists take up a lot of space in bars and on the streets.	
Local Tourism organization		
Appendix 5		There is an inability or/and a difficulty to control a section of tourists who use public infrastructure without permission and pollute the area.

Table 7

Table 7 displays a holistic presentation of the different groups in Kavala and how their responses relate to the theoretical environmental dimension; similar to the economic dimension, all groups are represented in the environmental dimension. However, unlike the economic dimension, which predominantly was perceived as having a positive impact on Kavala, the environmental dimension indicates more negative impacts of tourism in Kavala. Except for the local tourism organization, all groups express some degree of *disruption* of their everyday life by tourism. Both respondents no. 32 and 33 indicate that the size of Kavala compared to the number of tourists at some point in time during the tourism season exceeds a limit where they no longer feel they can live their everyday life without interruption from tourists. Respondent No. 33 even states that he will leave Kavala with his family during the tourism season to enjoy their spare time. Additionally, the harbor is mentioned by both respondents, no. 32 and 33, the harbor is a specific place they encounter disruption, as this is a central part of the city and attracts tourists. Arguably, respondents no. 6 and 28 address a similar issue as most bars in Kavala is close by the harbor. Finally, traffic and parking are mentioned several times in the dataset and Table 7 e.g., respondents no. 31, 18, and 6. Respondent no. 31 even links disruption of tourist busses and traffic to the harbor. Furthermore, respondent no. 19, 18, 6, and the local tourism organization expresses concern about *environmental* pollution. Specifically, they mention noise pollution, trash in Kavala, and plastic in the ocean. Based on the datasets and Table 7 the environmental dimension consists of negative impacts on Kavala. The dimension has been contextualized and the specific impacts identified in the data have been presented, this leads to analyzing the political dimension.

	Political dimension	
	Resident respondents	
	Residents who think tourism is good for Kavala	
Respondent	*Respondents' perception of Facility maintenance*	*Respondents' perception of New infrastructure*
No. 31 Appendix 1	(Tourism revenue help) …to build, rebuild/restore the historical old town and historical monuments that he enjoys.	
No. 32 Appendix 1	The (main)road down at the harbor is small and when a lot of tourists comes by bus it is not good. the busses take up a lot of space and damage the road. It (Kavala) has many unique characteristics and monuments. Tourists can see all of Kavala's history, but it could be more organized to ensure that some money goes to maintenance.	
No. 9 Appendix 2	Every year in May, before the tourism season starts, all beaches and places around get cleaned and cut which is nice.	
No. 10 Appendix 2	Some of the things needs to be repaired after tourists used them, the road by the harbor is used a lot by big busses and such.	
No. 25 Appendix 2		improves appearance of the city
	Business respondents	

		it (tourism)creates development on the waterfront and city center because that is where all tourist go.
No. 29 Appendix 4		
Local Tourism organization		
Appendix 5	There is an inability or/and a difficulty to control a section of tourists who use public infrastructure without permission	the tourism revenues return to the municipality for the development of new infrastructures

Table 8

Table 8 displays a holistic presentation of the different groups in Kavala and how their responses relate to the theoretical political dimension; unlike previous dimensions, the political dimension is not represented in the dataset for residents who do not believe that tourism is good for Kavala. Respondent No. 31, 32, 9, and 10 addresses *facility maintenance* of public infrastructure, the road by the harbor is mentioned explicitly as needing maintenance due to tourist busses. It is interesting to highlight that respondents no. 31 and 9 both describe facility maintenance as a positive impact by contributing to rebuilding/building the old town and monuments and cleaning up public spaces—an indication of facility maintenance as a positive impact. Additionally, the local tourism organization also indicate that tourist uses public infrastructure, which is undesirable. Moreover, respondents 25, 29 and the local tourism organization indicate that tourism positively impacts *new infrastructure* through city development and city appearance where tourists stay. The political dimension is interesting as facility maintained is the first impact this project has encountered where respondents' perceptions of an impact are both positive and negative. Although, if frequency plays a part in determining the nature of an impact, then facility maintenance is generally perceived as a negative impact. Based on the data set and Table 8 the political dimension consists of both positive and negative impacts on Kavala. The dimension has been contextualized and specific political impacts have been identified, this leads the section on analyzing the final dimension.

	Socio-Cultural dimension	
	Resident respondents	
	Residents who think tourism is good for Kavala	
Respondent	*Respondents' perception of Delinquent behavior*	*Respondents' perception of Pride*
No. 30 Appendix 1	Vandalism, Lack of respect. Tourists can take up whole bars and some tourist drinks a lot and doesn't respect us (locals).	

No. 31 Appendix 1	Since they opened borders to Albania and Bulgaria some new type of tourists lacks respect for local life in Kavala. Albania doesn't respect the Greek norms and Bulgaria brings a lot of black money with them.	
No. 32 Appendix 1		It (tourism)puts Kavala on the map. Kavala is not a famous place in Greek, but tourist that comes here like the city and think it is a beautiful city. It has many unique characteristics and monuments. Tourists can see all of Kavala's History
No. 10 Appendix 2	The tourist doesn't always respect the residents of Kavala, the tourists driving	
No. 14 Appendix 2	bad behaviour,dangerous people	
Business respondents		
No. 27 Appendix 4		Tourism is good for local business' and the city image.
No. 28 Appendix 4	their behavior is not accapTable and they dont have respect for their surroundings, especially when they drink alcohol.	

Table 9

Table 9 displays a holistic presentation of the different groups in Kavala and how their responses relate to the theoretical socio-cultural dimension. This is the only dimension where two groups are not represented, residents who think tourism is not good for Kavala and the local tourism organization. Respondents no. 30, 31, 14, 10, and 28 all express that tourists' *delinquent behavior* can be unaccepTable for residents, and no. 30 and 28 highlight that some tourists, when under the

influence, lack respect for the local community. No. 31 is particular in the type of tourist he is concerned about and highlights that these tourists don't respect Greek norms. No. 10 supports the quotes of a lack of respect and adds that tourists don't drive properly. Finally, respondent no. 32 and 27 express a positive perception of how tourism brings *pride* to them and Kavala through its unique characters, monuments, and history. Based on the dataset and Table 9 the socio-cultural consists of both positive and negative impacts on Kavala.

All dimensions and the inherent social impacts of tourism have now been analyzed. Table 11 summarizes the dimensions and how the social impacts, when contextualized to Kavala, are perceived as either positive or negative impacts.

Positive	Negative
Economic dimension	
General economic benefits Higher employment More local businesses General economic growth **Interesting things to do** Cultural encounters Opportunities for social activities	**Increased prices** Increase in property/rent/cost of living
Environmental	
	Disruption Overcrowding of tourists Parking and traffic The harbor is a specific place for disruption - Too many people and tourist busses **Environmental** Pollution in the form of trash/litter and noise Plastic in the ocean/trash at the beach
Political dimension	
New infrastructure City development City appearance	**Facility maintenance** The harbor, specifically the road by the harbor
Socio-Cultural dimension	
Pride Unique characters Monuments History	**Delinquent behavior** Lack of respect Bad behavior/crime Bad driving

Table 11

Table 11 completes the first level of the theoretical model. In order to consider where and why the impacts have emerged in Kaval, the project will first analyze the second and the third level of the theoretical model. The second level considers how the local and international tourism organization's beliefs and values can be interpreted through the organization's goals, strategies, and ideologies.

The second level of the theoretical model

As illustrated in Figure 12, this chapter will not present an analysis of Schein's second level. As mentioned in the methodology chapter, the second level of the model aims to explore the goals and strategies of local and international tourism organizations. Originally, Schein stated that beliefs and values may or may not correspond with identified artifacts; in the context of this project, it is interesting to analyze the local tourism organization to see how they address the impacts that they recognize and potentially why they don't recognize the remaining impacts.
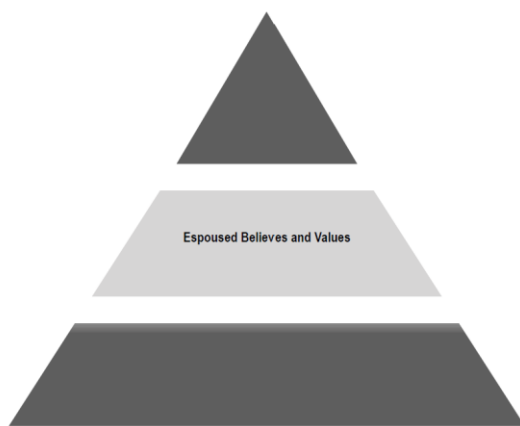
Figure 12 An analysis of the espoused Believes and Values of the local tourism organization

The local tourism organization in Kavala has expressed its goals and aspirations for tourism and strategies to achieve them. First, the organization states the main goals for the future tourism in Kavala:

"Our main goal is to increase as much as we can the tourism in Kavala"… "Our goal is to decrease the environmental footprint and strengthen the market so we can have more control over a larger range." Appendix 5, p. 1 - 2.

The goals correspond with the organization's positive perception of the economic and political dimension and their negative perception of the environmental and political dimension. It seems rational that when the organization believes tourism economically benefits the community, it aims to increase the benefits by increasing tourism in Kavala. Furthermore, as the organization recognizes the negative impacts of tourists' mobility and pollution of Kavala, it also seems reasonable to aim at mitigating the harm these impacts cause the community. Regarding the strategies and methods to achieve the abovementioned goals, the local tourism organization explains how they are only a part of a larger cooperative scheme that involves several bodies and is coordinated by the municipality of Kavala. The local tourism organization continues to describe how this unified scheme of bodies considers multi-dimensional and complex urban challenges through:

"…collective, coordinated and multifaced strategies that involve a variety of factors." Appendix 5, p. 1.

However, the local tourism organization highlights that the most successful approach is through:

"…collaborations, and the general participation of all involved bodies on a case-by-case basis". Appendix 5, p. 1.

Finally, the local tourism organization expresses the importance of residents' participation in tourism development:

"Feedback is important to us because they can inform us about whether the things we are doing are good or not. Without their feedback we wouldn't be able to identify some problems that sometimes appear and they also help us to find solutions and develop new ideas through our conversations." Appendix 5, p. 2.

Even though the data offers no specific case example of the local tourism organizations' strategies or methods, it indicates that the management level conforms to an inclusive ideology with a holistic approach to capitalizing and mitigating positive and negative social impacts of tourism is through collective and coordinated strategies that to a high degree involves the participation of residents.

The espoused beliefs and values of the international tourism organization reflect that of the local tourism organization. One part of the international organization's strategy for tourism development is: *"conducting a resident study"* Appendix, 6 p. 1. The interviewee continues to elaborate on their resident study, that the organization will explore if residents are directly or indirectly connected to the tourism industry and how they can benefit from tourism regardless of their connection to the industry. In addition to conducting resident surveys, the interviewee states:

"how we can make sure that the residents become core stakeholders in the decision-making process of the tourist planning." Appendix 6, p. 2.

Indicating that, as the local tourism organization, feedback from residents is essential to the organization and the future development of the tourism industry. Finally, the interviewee expresses the need for more residential studies in Greece:

"It would be nice if similar approaches would be to replicate it in other municipalities in Greece" *"…(studies)will enhance the benefits from tourism"* Appendix 6, p. 1.

The above quote supports the aim of this project and completes this level of the theoretical model. By evaluating both the local and international tourism organizations, this project presumes that the tourism management level in Kavala, and beyond, possesses beliefs and values that embrace a holistic approach to tourism development and highlight the importance of considering residents as critical stakeholders in decision-making processes. The local tourism organization mentioned specific goals. It is interesting to note that the goals correspond with the positive impacts of the economic dimension and the negative impacts of the environmental dimension in Table 11. However, the data do not cater to the remaining identified impacts in the social-cultural dimension and the negative disruption of the environmental dimension.

The analysis continues with an infestation of the third level of the theoretical model.

The third level of the theoretical model

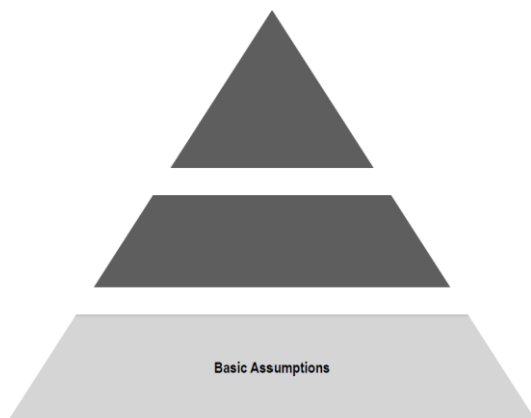As illustrated in Figure 13, this chapter will now present an analysis of the third level of Schien's model.

Figure 13 An analysis of the basic underlying assumptions of the groups represented in the project

Schein describes this level as the most challenging to decipher and requires time and reflection to understand. In the context of this project, the data reveals little evidence of individuals' or organizations' basic assumptions. However, the demographics dimension shows that the majority of the respondents, 84% (see Table 4), believe or assume that tourism is beneficial for Kavala, moreover, the local tourism organizations state:

"The highest number of the city's population has a positive perception of tourism, and that's because they know the impact that tourism has for the city and in general for the country." Appendix 5, p. 1.

The statement indicates that, like residents, that the management level assumes tourism is beneficial for Kavala. Moreover, two exciting details are worth highlighting. Through the data coding process, an interesting remark occurred several times, implicitly referring to the resident's assumptions of management level. Moreover, statements from the local tourism organization more clearly refer to assumptions of their perspective on residents' relation to tourism. These observations will be presented in this section; first, residents' assumptions about management level will be illuminated; after that, the local tourism organizations' assumptions of residents' relationship to tourism will be illuminated.

Respondent no. 30, 32 appendix 1, and no. 15 appendix 2, mentions a lack of organized tourism related to how tourism is managed in Kavala. Respondent no. 30 states:

"it feels like there is no structure or organization around how tourists move around in the city. For example, we have a cosmopolite event every year, representing different countries, where we can taste the country's food and hear their music, learn about their culture (dance, etc.) but we have too few events like these. we should have festivals, concerts or clubs." Appendix 1

The quote implicit illuminates how the resident's concerns about tourists' mobility and desire for more events and other social activities are connected to her assumptions about a poor management level. Additionally, beliefs about the management level can be identified in the quote from respondent no. 32 in Table 8:

"but it could be more organized to ensure that some money goes to maintenance."

The quote implicitly assumes that the management level possesses the ability to control tourism flows in the old town. However, in Table 8 the local tourism organization addresses the difficulty of managing certain tourists and their mobility in Kavala:

"There is an inability or/and a difficulty to control a section of tourists who use public infrastructure without permission."

Thus, it seems that both the residents and the local tourism organization would benefit from each other perspectives on the issues of structure and organization around tourism mobilities, e.g., respondent no. 30, who expresses cultural event or social cavities that involves both resident and locals could be opportunities for the management level to consider as a tool to establish some level of control of tourism flow. Following this observation of residents' assumptions of management is the observation of the local tourism organization's assumption of residents' relation to tourism:

"Kavala has a big history in tourism, so the residents of the city are very familiar with tourists and they know how to deal with them so in the end both sides are satisfied." Appendix 5, p. 1.

The statement connects residents' positive perception of tourism to the historical relationship to tourism. In the previous section of the analysis, residents' concern regarding tourists' behavior was highlighted, see Table 9, several respondents expressed crime and delinquent behavior of tourists as a negative impact of tourism, see for example no. 30, 31 appendix 1 and no. 7, 10, 14, 25 appendix 2. The local tourism organization's assumption of residents' ability to handle tourists because of Kavala's tourism history may contribute to residents' perception of the socio-cultural dimension.

The above-presented quotes and statements complete the third level of the theoretical model, see Figure 14.
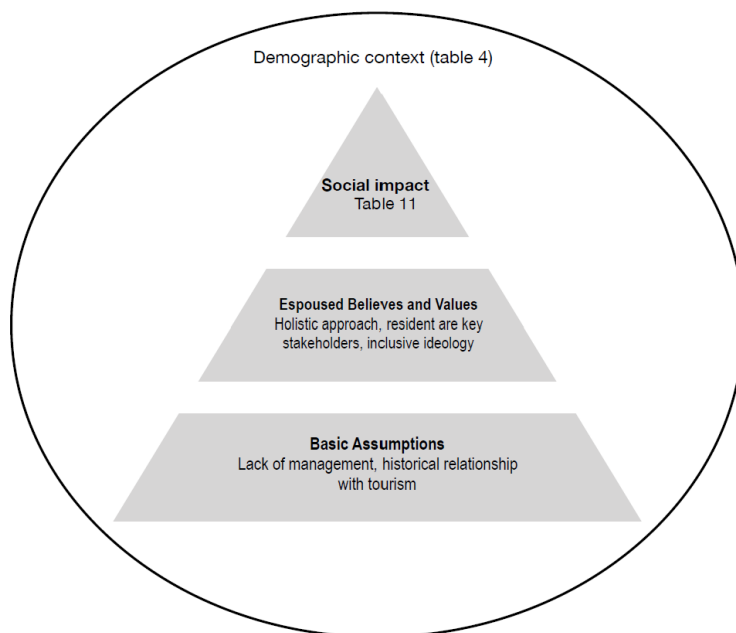

Figure 44 complete analysis of Schein's model in Kavala.

This leads the project to discuss whether a holistic perspective of the contextualized model is able to offer an explanation of where and why the social impacts have emerged in Kavala.

Where and why have the social impacts emerged in Kavala?

As Deery et al. (2012) advised, a new stage of research into social impacts of tourism must contribute to a deeper understanding of where and why social impacts emerge in tourism destinations. This project has applied a theoretical model initially developed to analyze organizational culture, recommended by the authors, in an effort to do so. This section of the report aims to discuss how the theoretical model has contributed to more qualitative research into social impacts and to emphasize any challenges in contextualizing the model to the research field of social impact of tourism. Despite suggesting the theoretical model, the authors do not offer an operationalizing of it in applying it to social impact research. Therefore, the contextualization of the model creates some challenges.

As stated in the introduction, the tourism industry is unique in multiple ways, one of which was described by McKercher(1993) that tourism is unique because it is the only industry that generates profits by importing tourists rather than exporting products. McKercher's (1993) description of the tourism industry also implicitly indicates that local communities are essentially a part of the industry's production. These unique observations became obvious when contextualizing Schein's model of culture to social impact research. Schein originally developed the model to analyze the culture of traditional industries that employ labor to produce products and services and generate a profit by exporting the products and services. Where Schein suggests observing and conversating with employees at organizations to analyze the first level' artifacts', this project had to scale this approach as the 'employees' in local communities consist of numerous residential groups who are directly or indirectly part of the industry's production.

Moreover, the second level of Schein's model traditionally requires an analysis of an organization's management to identify and understand goals, ideologies, and strategies; again, the unique characteristics of the tourism industry complicate this contextualization of this level. The analysis of Schein's second level in this project illuminates this challenge. The local tourism organization of Kavala explicitly expressed that the organization is merely a part of a larger corporate scheme that manages tourism in Kavala. Therefore, an analysis of different entities' goals, ideologies, and strategies is required to fully understand all nuances of the management level in a tourism destination. Finally, the third level of Schein's model traditionally requires intense research into the top level of management; additionally, it requires time to reflect on the data to understand the basic assumptions that drive an organization's culture. Because of the unique characteristics of the tourism industry, the third level of Schein's model is required to be expanded on. The quality of the tourism product relies heavily on the local community's participation and approval of the industry; therefore, it is not only the assumptions of the management level that is relevant. Residents' assumption regarding the industry and the management is also relevant to understanding the dynamics between a community and the tourism industry/tourists.

Despite the challenges above Schein's model of culture has, to some degree, been successfully contextualized to research into social impacts of tourism in Kavala, by analyzing three levels of a community's perception of social impacts of tourism. The first level is well established by the body of research the literature but incorporating the main social impacts into the four dimensions permitted a useful benchmark to articulate the contextualized impacts of Kavala. Nevertheless, more interviews and survey respondents would arguably provide even more nuance to this level. The second level is arguably also lacking nuance as only a part of the corporate scheme responsible in

Kavala is analyzed. However, the observations of the local tourism organization were supported by an international tourism organization. The third level arguably also lacks nuance as more data on the two previous levels will enhance the quality of the third level; however, the analysis of the third level led to observations of potential assumptions of both the residents and the management level. How does the outcome of applying Schein's model of culture to the social impact of tourism assist in explaining where and why the social impacts of tourism in Kavala have emerged?

As Schein's model has proven some degree of effectiveness in this project, discussing where and why impacts have emerged in Kavala is purely theoretical, based on the data analyzed in this project. First, the perception of positive impacts identified in the economic- and political dimension arguably originates from a combination of level three, residents' and management assumptions of tourism, and level two, the ideology and strategies of the management level, as the goal is to increase the benefits of tourism. The negative perception of the environmental- and political dimension arguably originates in level two of the model because, despite expressing a goal of gaining control of tourists' movements, the local tourism organization admits the lack of ability to do so in the current- and the past. The analysis of all three levels also explains where the negative perception of the social-cultural dimension emerges. Analyzing the basic assumptions of the local tourism organization indicated that the management level has certain assumptions about residents' ability to handle, or tolerance of, tourists, based on Kavala's history with tourism. Therefore, this project suggests that the negative perception of the social-cultural dimension in Kavala originates in the third level of the theoretical model. The management level must acknowledge the impact on the community and reconsider their assumptions to change this perception of tourism's social impact on Kavala. Figure 15 demonstrates a visualization of this discussion and where the perceptions of the social impacts have emerged, from a theoretical perspective.
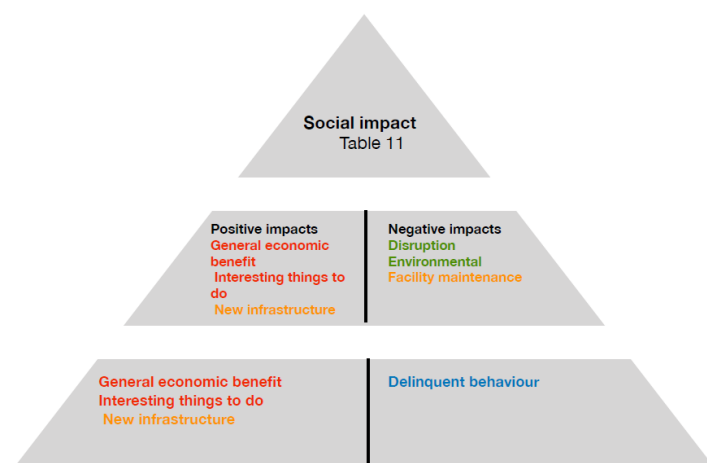

Figure 15 Where in Schein's model the perceptions of the social impacts have emerged

Finally, the analyzed data does not explain the remaining impacts. Perhaps more data from residents and management level can explain where the negative perception of the economic dimension and the positive perception of the socio-cultural dimension emerge and why. Figure 15 completes

analysis 2 of this project. Next step is to correlate the findings of the first analysis with the findings of the research into social impacts of tourism in Kavala.

Discussion

This chapter aims to discuss how research into social impacts of tourism in Kavala potentially can benefit the EU sustainability reporting framework. The chapter will begin by clarifying what components of the reporting framework is most relevant for this discussion and how any contribution can benefit the components. Hereafter, the discussion will correlate the research outcome into social impacts of tourism in Kavala to the components. Finally, the discussion will also correlate the findings of the second analysis part to the literature.

The first analysis part outlined five components of the EU sustainability reporting framework; through a discussion of their scope, legal status, and core features individually related to the disclosure of social information, the project was able to place each component on a continuum. The continuum provided a visualization of the components in relation to each other within the lens of social sustainability reporting. Thus, it was concluded that based on the analyzed data, the CSRD is the most relevant component to proceed with for the aim of this project. The Social Taxonomy was determined to be the next most relevant component, but its maturity makes this component relatively undefined and difficult to make specific suggestions.

The core feature of the CSRD is the mandatory standardization reporting frameworks. The potential of this feature is significant, especially if the EU Commission decides to develop the standards based on thematics disclosure requirements, such as social matters. This would mean that in the future when companies are required to disclose information on the four ESG matters; environmental, social and employee, human rights, anti-corruption and anti-bribery, in relation to the five business concepts: business model, policies, the outcome of those policies, risks and risk management, and KPI's, it is no longer optional what information a company is required to disclose. Companies would be required to apply the standards that the CSRD has developed. Therefore, research into social impacts of tourism in Kavala has the potential to specifically contribute to the development of a social thematic standard in the CSRD component, which would significantly impact the future reporting requirements of the social dimension of ESG information. Thus, the standards of the CSRD is where the second analysis part potentially can contribute with specific suggestions.

However, the standards will be developed for companies to apply and disclose information about their organization. This makes it a challenge for this project to contribute with specific suggestions. It is already established that the research into social impacts of tourism in Kavala deals with impacts on a community scale, not an organizational scale. In other words, for the outcome of the second analysis to be entirely applicable to the CSRD standards, the standards would need to be developed for organizations to disclose information on a community level, not an organizational level.

Similar issues with contributing to the Social Taxonomy can be argued. The Social Taxonomy is, to some extent, an extension of the CSRD, as it is the CSRD that sets the scope. As a result, the Social Taxonomy plays its part in the reporting framework by requiring additional disclosure of social information. In other words, the Social Taxonomy also operates on an organizational level, which creates the same challenges for the research into social impacts of tourism in Kavala regarding making contributions to this component.

Despite the unsuccessful effort of this project to contribute to the EU sustainability reporting framework, the observations established in this discussion do not mean that research into social impacts of tourism, in general, cannot offer any contribution to the standards of the CSRD or the

development of the Social Taxonomy. However, it is a result of the methodological research design applied in this project. In a subsequent chapter, another approach to researching the social impacts of tourism will be presented as potentially a more relevant research design. The unsuccessful correlation between the two analysis part is complete, which moves the discussion on to correlate the research findings to the literature.

Correlation of findings to the literature

The second analysis part did successfully advance the research into social impacts of tourism to a more qualitative research field. Through the application of Schein's model, the project was able to offer an explanation of where and why specific social impacts in Kavala have emerged. Although the results were a theoretical success, it provides a basis for other researchers to expand the qualitative research field of social impacts. Moreover, Schein's model applied in this research can contribute to tourism organizations who wish to identify what social impacts are present in their destinations and potentially change perceptions for the better. Schein argues that changing an organization's culture happens through all three levels, which means changing the underlying basic assumptions through the organization's goals, strategies, methods, and ideologies to the objective artifacts. This means that tourism organizations, or other bodies of the management level, at destinations, can influence a community's perceptions of tourism.

A specific example from this project is the 'delinquent behavior' impact identified in the case of Kavala. In order to change this perception, the local tourism organization must reflect on their basic assumptions of residents' relationship with tourists and develop specific goals and strategies to achieve a more collective positive perception of tourism. Therefore, this project suggests that If the local tourism organization in Kavala wishes to positively influence the perception of tourism, they should develop goals, strategies, and methods that become apparent in the community.

Moreover, the identified social impacts in the literature review, see Table 1, proved to be a successful tool for articulating the impacts of Kavala. Furthermore, despite not being in the scope of this project, applying internal and external variables in the interviews and survey, inspired by the literature see Table 2, allowed the project to shed light on an interesting observation. The demographic dimension allowed the project to separate two fundamentally different residential groups, one that is more generally positive towards tourism and the other that is generally more negative towards tourism. The interesting observation becomes apparent when looking at how much of the positive group's work is related to the tourism industry versus the negative group. Only 12% of the positive group considers their work to be tourism-related, whereas the 100% of the negative group considers their work to be tourism-related. This observation supports the findings of Kontis et al. (2020) who did not find any significant correlation between residents' financial dependency on tourism to their perceptions of tourism in Kavala.

Furthermore, Deery et al. (2012) presented a layered approach to the social impacts of tourism studies, see Figure 1, in which they stated that the first layer was sufficiently covered by the literature (Table 1) and the next step was to study the deeper and more qualitative layers. Based on the discussion above, this project proves that applying an organizational culture research approach to the social impacts of tourism can contribute to an understanding of the inner two layers, 'values' and 'fundamental assumptions. The values and fundamental assumptions uncovered in this project can be observed in the two final Figures in analysis 2, Figures 14 and 15.

Additionally, this project also supports the findings of Stylidis et al. (2010) who reported that residents in Kavala, in general, perceive tourism to have a positive economic impact, and expect an increase in inflation. The findings of this project similarly conclude that the residents perceive tourism to contribute to general economic growth, more interesting things to do, and a negative perception of an increase in the cost of living.

This completes the correlation between the findings and the literature review, and thus this part of the report. Therefore, this project will proceed to the final chapter correlating the findings of both analysis parts and the observations discussed in this chapter to answer the problem formulation of the project.

Conclusion

This project initially began with the aim of developing specific suggestions to the EU sustainability reporting framework on how to approach the social dimension in ESG reporting. However, the nature of the research conducted into the social impacts of tourism in Kavala resulted in a broader range of general knowledge, which did not allow for any specific suggestions for the reporting framework. Therefore, this chapter will evaluate research questions and summarize findings and observations through the report, to clarify the challenges and opportunities that have been exposed. Finally, the problem formulation will be fulfilled.

The problem formulation this project set out to explore is:

How can the EU sustainability reporting framework potentially benefit from research into social impacts of tourism in Kavala?

The problem formulation implicit required the project to manage two separate parts within a joint research sphere of social sustainability. The first step toward an adequate solution was to decipher the EU sustainability reporting framework and analyze relevant components in relation to socially sustainable reporting requirements. Thus, the first research question was established:

- *What are the core features of central components in the EU sustainability reporting framework?*

Five components were considered central to the disclosure of ESG reporting. Their core features were presented through document analysis of public documents provided by, or in collaboration with, the EU Commission. The qualitative outcome of the first research question required a discussion on how the core features of each component related to the disclosure of socially sustainable information. By doing so, the project determined what component(s) are more relevant for potentially benefitting from research into social impacts of tourism in Kavala. Thus, the second research question was established:

- *What components are more relevant in relation to the disclosure of socially sustainable information?*

All components were placed in a continuum to illustrate how the project determined what components were more relevant for further research. The continuum completed the first part, and the project conducted a case study of Kavala. The first step of the case study was to identify the social impacts of tourism. Thus the third research question was established:

- *What social impact of tourism can be identified in Kavala?*

The project conducted a range of interviews and online surveys with different community groups to answer the question adequately. The findings of this research question were approached with a careful and systematic content analysis, which led the project to explore the underlying basis of the perceptions behind the identified impacts. Thus, the fourth and last research question was established:

- *What is the basis for the social impacts identified in Kavala?*

A theoretical discussion was required to explain Kavala's identified social impacts. Inspired by research into organizational culture, the project applied a theoretical model which successfully could

explain where and why some of the impacts had emerged in Kavala. Thus, the project completed both parts of the problem formulation. A discussion of how to correlate the findings was required to fulfill the problem formulation.

However, the discussion uncovered critical issues correlating the two separate parts of the problem formulation. The first part manages issues on an organizational scale, whereas the second part manages social impacts on a community scale. This observation led to a discussion of the methodological approach to the second part of the project since the range of interviews and online surveys with different groups within the community led to an inapplicable pool of data. Based on the discussion, the project is constrained in the ability to answer the problem formulation:

- *How can the EU sustainability reporting framework potentially benefit from research into social impacts of tourism in Kavala?*

The standardization of disclosure requirements within the CSRD has the most potential to benefit from research into social impacts of tourism in Kavala. Moreover, the maturity of the Social Taxonomy allows for a range of contributions to the reporting framework. However, the research into social impacts of tourism in Kavala conducted in this project produced inadequate knowledge to contribute to the EU sustainability reporting framework.

However, the research into social impacts of tourism did produce valuable knowledge for the academic literature. This project advanced research into social impacts of tourism into a more qualitative research field. The knowledge produced by this project is valuable for the local tourism organization and other organizations that practice destination management. The findings allow researchers to identify perceptions of tourism at destinations and offer an explanation of where and why the impacts have emerged. Such an approach is valuable for all tourism management organizations, as they can develop goals, strategies, methods, and ideologies that can influence the perception of tourism for the better. Moreso, this is also valuable for host communities, as organizations that wish to influence the perception of tourism for the better most likely favor the host communities' values and desires.

The conclusions mentioned above complete the aim of this project. Thus the next chapter will expand on the previously noted challenges with the methodological approach in the second part of this project and offer an alternative to answering the problem formulation adequately.

Reflections on the project and further studies

This chapter was established to address the methodological challenges described in the discussion and conclusion. Moreover, the chapter will address reflections on specific methods applied in this project and the underlying processes behind the practical aspects of applying the methods. The chapter begins by describing how a different methodological approach could significantly influence the conclusions of this project.

As established in the discussion, the range of methodological tools applied to the research into the social impacts of tourism in Kavala influenced the nature of the knowledge obtained through the analysis and discussion. The methodological approach to this research was based on a case study that implicitly requires the researcher to procure a nuanced perspective on the social impacts of tourism in Kavala. However, if the research had applied a comparative case study approach, and collected data from relevant tourism organizations, or management level organizations that manage tourism, in all of Greece, then the knowledge acquired would have been applicable in terms of scale.

Moreover, the methods applied in this project revealed the challenges of being a foreign researcher in a relatively small city in Greece, not speaking the native languages, or having a substantial network. The quality and the pool of data would benefit from a research team, in which all members are equally researchers, and one has the skill of understanding the context of cultural norms in Greece and speaking the native tongue.

Such an approach to this project would have greatly benefitted the online surveys. Despite the surveys successfully reaching out to the part of the population in Kavala, the cost efficiency can be discussed. Sharing the online survey was a time-consuming process and not all data were of equal quality, see e.g., respondents no. 24, 17, and 11 appendix 2, whose participation did not deliver the qualitative data that the survey was intended for. This is arguably an example of the online survey as a qualitative method limitation, as the researcher loses some control of the data when the researcher doesn't have the opportunity to explain the perhaps of the survey to the respondents. Moreover, it could also be an issue of the researcher's lack of clarification in the survey questions, as they may not be understood the way they were intended. This was the first impression of the researcher when he started the content analysis coding process, but due to the time-consuming process of acquiring the first round of data, he evaluated that it was not possible to conduct another survey with modified questions. Additionally, this project could benefit from interviewing local associations, that represent the local community and participate in tourism development, as they would have established opinions on the social impacts of tourism.

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