TOWARDS GLASGOW DECLARATION GOALS: DESTINATION MANAGEMENT ORGANIZATION OF CENTRAL FINLAND AND ITS STAKEHOLDER'S DECARBONIZATION PROSPECTIVE

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ABSTRACT

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Abstract

Decarbonization represents one of the core responsibilities of tourism sector. The 2021 Glasgow Declaration on Climate Action in Tourism sets voluntary carbon emissions' reductions goals and invites its parties to actively cooperate regarding the decarbonization agenda. The declaration has been already signed by a broad range of tourism actors including a few Destination Management Organizations from Finland. Visit Jyväskylä Region (VJR), Destination Management Organization for the Central Finland is intended to become a party of the declaration.

This Master's Thesis studies VJR's stakeholders' decarbonization prospective and investigates possible lines of climate action for the case organization when it signs the declaration. The research utilizes the stakeholder approach widely used in sustainable tourism studies. The core focus of the research are VJR's stakeholders' perceptions towards carbon emissions' reduction, including measurement in practice, set deadlines, opportunities, risks and obstacles associated with the decarbonization, quality of stakeholder cooperation regarding decarbonization agenda, cooperation with case company and avenues to improve the latter.

The Master's Thesis conclude that VJR's stakeholders are aware of necessity to reduce carbon emissions and have already introduced some decarbonization practices, set goals to reach carbon neutrality. Stakeholders try to cut emissions because it helps to save money and be environmentally-friendly. However, high costs, complexity, lack of finance and time comprise the major risks associated with the decarbonization. VJR is perceived by its stakeholders as an actor that poses outstanding marketing and communication power. This power can be used by VJR to take such actions regarding decarbonization as: raise awareness, communicate relevant information, promote carbon neutral transportation, organize trainings and other forms of collaboration for its stakeholders.

The results of the research can be utilized by a broad range of tourism actors, including Glasgow Declaration's active and potential parties.

Key words

Tourism, decarbonization, Glasgow Declaration, Destination Management Organization, stakeholders.

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CONTENTS

1   INTRODUCTION

1.1   Background

Tourism industry significantly contributes to the global greenhouse gas emissions (Lenzen et al, 2018). Therefore, lowering emissions comprises one of the major tourism sector's responsibilities in the context of climate change mitigation (Liu et al., 2023). The increasing rate of climate change makes the decarbonization task urgent. Emissions by tourism do not only harm environment but pose risks to the sustainable development of the sector. Climate condition represents an indispensable tourism resource and bad weather conditions, pollution can directly diminish tourists' motivation, increase insecurity and instability in tourists' travels (Liu et al., 2023).

Emissions from tourism have been investigated on diverse levels "ranging from individual firms to destinations (communities, cities, counties, states), national tourism systems, and as a share of global contributions to climate change" (Gössling et al., 2023, p.5). Intense discussion about how the goals of carbon emission reduction can be achieved in tourism is ongoing with diverse findings and advice being reported (Wang et al., 2022).

The Glasgow Declaration on Climate Action in Tourism adopted at the 26th UN Climate Change Conference of the Parties (COP 26)[1] is a landmark agreement of diverse tourism actors (Glasgow Declaration, 2021). The declaration recognizes the urgent need to decarbonization in tourism sector and its profound impact to climate change mitigation. Glasgow Declaration sets commitment to reducing emissions and invites diverse tourism stakeholders to join the commitment. Broad range of tourism actors have already signed the declaration, including a few destination management organizations (DMOs) from Finland. There is a shared understanding that tourism destination of the future "will have

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[1] Countries that have joined the United Nations Framework Convention on Climate Change (UNFCCC) meet to measure progress and negotiate multilateral responses to climate change every year.

to be sustainable (adhering to the principles of sustainability) and resilient (planning for crises management) in order to remain competitive in the global market in the long term" (Paunović & Jovanović, 2017, p.11).

Visit Jyväskylä Region (VJR), the DMO for Central Finland, is intended to sign the declaration. This Master's Thesis is investigating VJR's stakeholders' prospective towards the decarbonization, so that VJR is able to plan actions once it becomes a Glasgow Declaration's party. It is worth addressing the case company's stakeholders beforehand, discovering their good practices, benefits they associate with the decarbonization as well as risks and barriers.

Stakeholder theory is widely used in studies related to tourism and sustainability due to the fact that "environmental problems can cut across social, economic and political units, therefore, involving many stakeholders at different levels"(Graci & Van Vliet, 2019, p.64). Stakeholder analysis is crucial for understanding how stakeholders' perceptions impact sustainable tourism development. Research that examines multiple stakeholder groups' attitudes simultaneously is recommended for achieving sustainable tourism goals. This approach, endorsed by various authors, is effective for evaluating, monitoring, and advancing sustainable tourism outcomes (Hardy & Pearson, 2018; Sautter & Leisen, 1999). Recent studies demonstrate that stakeholders share benefits "thereby forming a positive interaction and win-win interactions to achieve the target of carbon emissions reduction" (Wang et al., 2022, p.11).

Stakeholders' role in the decarbonization of tourism has become a subject for diverse academia endeavours. Some of the challenges, barriers, as well as motivating factors for the tourism stakeholders to be engaged in emission reduction are already identified (Becken, 2019; Gösling et al, 2023; Müller, 2023; Wang et al., 2022). However, Glasgow Declaration represents a relatively recent initiative and its implementation and the role of stakeholders' cooperation have not yet been intensively researched. This Master's Thesis sets a goal to fill the knowledge gap investigating how DMO can enhance decarbonization taking into consideration its stakeholders' prospective.

1.2 Research Purpose, Problem and Questions

The purpose of the research is throughout interviews of VJR's stakeholders to collect data about their decarbonization prospective, including opportunities, risks and obstacles they associate with emissions' reduction. VJR will get an opportunity to decide what signing of the Declaration would demand from it regarding its cooperation with stakeholders. A wide range of tourism actors who already signed or plan to sign the Glasgow Declaration might also benefit from the research.

The research problem is concentrated around the fact that once VJR signs the Glasgow Declaration it has to develop a climate action plan. The organization is small and its main power is of marketing, influential, communicating nature. Therefore, much depends with whom and how VJR is going to cooperate.

The research questions can be specified as:

1. What is the decarbonization prospective of the VJR's stakeholders? Do they act voluntarily or comply with the law?
2. What opportunities related to carbon emissions reductions VJR's stakeholders foresee? What risks and obstacles related to carbon emissions reductions VJR's stakeholders foresee? Are their financial resources sufficient?
3. How do VJR's stakeholders cooperate with their stakeholders? Through what channels? What can be improved?
4. How can VJR assist, support, stimulate, influence, coordinate decarbonization work of its stakeholders?

1.3 Structure

The Master's Thesis is structured as follows. Firstly, following the introduction the theoretical framework is presented throughout discussion of stakeholder theory, its application to sustainable tourism studies and decarbonization of tourism studies in particular, case company is introduced. Secondly, the methodology of the study is explained and reasoned. Thirdly, the results of the study are summarized. Fourthly, the discussion of the study's results, its implications and ideas for further research are presented. Lastly, the research report ends with drawing final conclusions regarding the study.

2 THEORETICAL FRAMEWORK

2.1 Stakeholder theory.

Stakeholder analysis was introduced in the management science as a "method for identifying and addressing the interests of different stakeholders in business" (Grimble & Wellard, 1997, p.182). By the beginning of the 1980s businesses faced challenges through the influence of multiple interests and objectives. This resulted in the development of a stakeholder approach and methodology as one of the ways to design companies' polices and putting those policies in practice (Grimble & Wellard, 1997).

Grimble & Wellard underline that "stakeholder approach emerged as a response to the felt need for management to deal with increasingly complex social systems in which modern corporations operated" (Grimble & Wellard, 1997, p.183). Welp et al point out that stakeholder analysis in management literature was originally based on the distinction "made between shareholders - those who own the company and stakeholders -individuals or groups which are impacted by business activities or can influence the business environment" (Welp et al., 2006, p.173).

Throughout the history of stakeholder theory's development term "stakeholder" has been defined differently. Stakeholder theorists provide broad and narrow definitions and "between the broad and the narrow are many other efforts to define what constitutes a stakeholder" (Mitchell et al, 1997, p.857). Freeman's classic definition claims that "stakeholder in an organization is (by definition) any group or individual who can affect or is affected by the achievement of the organization's objectives" (Freeman et al, 2010, p.54). This definition is widely cited but not "accepted universally among scholars working in stakeholder minefields" (Mitchell et al, 1997, p.862).

According to Lopez-De-Pedro & Gilabert, in Freeman's definition "the company's stakeholders are described in very broad terms, with the clear intention of incorporating their interests into the firm's decisions" (Lopez-De-

Pedro & Gilabert, 2011, p.147). Freeman admitted that the stakeholder approach does not provide "unarguable prescriptions for what a corporation should stand for" but "presents a framework for discussing a host of different tomorrow views" (Lopez-De-Pedro & Gilabert, 2011, p.154).

A few more definitions are worth mentioning. According to Caroll, stakeholder is an "individual or group that asserts to have one or more of the kinds of stakes in a business" (Carroll, 1993, p. 60). For Grimble & Wellard stakeholders constitute any group of people "organised or unorganised who share a common interest or steak in a particular issue or system" (Grimble & Wellard, 1997, p.175). The same authors underline that such groups may occupy different positions and levels in society (Grimble & Wellard, 1997). Welp et al, define stakeholder as a "person or a group who has a stake or special interest in an issue, policy, company etc" (Welp et al., 2006, p.173).

In general, despite the different notions used to describe the stakeholder, stakeholder theory has emphasized effective management of a broad stakeholders' groups as one of the core tasks of organization's operations (Mitchell&Lee, 2019). Instrumental, normative and descriptive approaches to stakeholder theory illustrate the tendency to concentrate on the organisation: "its needs, conception of who its stakeholders are and who are "important" or "legitimate" stakeholder"; and its communication policies towards them" (Friedman & Miles, 2004, p.7). However, Friedman & Miles suggest that stakeholder approach should be more of "perspective of stakeholder/organization relations, rather than purely from the perspective of organizations" (Friedman & Miles, 2004, p.8).

This intention to broad the initial scope of the theory resulted in developing of two main branches of stakeholder literature: strategic and normative. While strategic branch focuses on agents who may affect the firm's objectives, the normative is aimed at agents who may be affected by the firm's decisions. Grimble & Wellard, conclude that "the most fundamental division between stakeholders is likely to be between those who affect (determine) a decision or action and those affected by this decision or action (whether positively or negatively)" (Grimble & Wellard, 1997, p.176). These authors define the two groups active and passive stakeholders (Grimble & Wellard, 1997). According to Caroll, there is a "potential two-way interaction or exchange of influence" with stakeholders since stakeholder may affect the organization and be affected by the organization's actions and decisions" (Carroll, 1993, p. 60).

However, the stakeholder theory is not limited to the division between strategic and normative branches as well. According to Lopez-De-Pedro & Gilabert "to broaden the stakeholder approach we ought to go beyond the criteria traditionally as seen by its models" (Lopez-De-Pedro & Gilabert, 2011, p.150). Many authors have tried to go beyond the established criteria and modify the stakeholder theory, bringing new elements to it.

For instance, Mitchell and Lee underline the dynamic nature of relationship with stakeholder, such relationship "are not static, but rather are constant flux" (Mitchell et al,1997, p. 870). The authors discuss five phases of stakeholder work (see Table 1) defining stakeholder work to be the "purposive processes of

organization aimed at being aware of identifying, understanding, prioritizing and engaging stakeholders" (Mitchell&Lee, 2019, p.8).

TABLE 1 Stakeholder work phases and actions to be taken (Mitchell&Lee, 2019).

Phase of stakeholder work	Action to be taken
stakeholder awareness	evaluate stakeholder's action and/or potential action towards a given organization
stakeholder identification	recognize stakeholders that matter for a given organization
stakeholder understanding	know the needs and desires of the stakeholders
stakeholder prioritization	prioritize competing stakeholders claims towards the organization understand the stakeholders' needs and expectations and decide which of their claims to prioritize
stakeholder engagement	take action with respect to stakeholders – build trust rather than treat opportunistically

Among all the five phases Mitchell & Lee emphasise that "stakeholder engagement work is the culminating objective of stakeholder work" (Mitchell&Lee, 2019, p.13). The authors also underline the dynamic and intersupportive interplay among various phases of stakeholder work (Mitchell&Lee, 2019, p.13).

Lopez-De-Pedro & Gilabert question the established stakeholder theory approach pointing out that in real life interactions of companies and stakeholders are more complex that just a "dyadic relationship" (Lopez-De-Pedro & Gilabert, 2011, p.147). From their perspective, in reality "effects unfold do not meet the narrow criteria assumed by most stakeholder models" (Lopez-De-Pedro & Gilabert, 2011, p.148) Nowadays companies participate in a wide range of interaction processes which cannot be interpreted homogeneously (Lopez-De-Pedro & Gilabert, 2011, p.149).

Grimble & Wellard define stakeholder approach as a holistic one. They call it "a procedure of gaining and understanding of a system and assessing the impact of changes to that system by means of identifying the key actors or stakeholders in assessing their respective interests in the system" (Grimble & Wellard, 1997, p.175). In this systematic approach the main goal of the stakeholder analysis is seen in "providing a methodology for better understanding environmental and development problems and interactions through comparative analysis of the different perspectives and sets of interest of stakeholders at various levels"(Grimble & Wellard, 1997, p.177). Therefore, according to Grimble and Wellard "the fundamental rationale of stakeholder

analysis is the need to recognize and take better account of all relevant stakeholders" (Grimble & Wellard, 1997, p.183).

The goal of this Master's Thesis is to apply the broad stakeholder approach and try to investigate the diverse relevant stakeholders' prospective into decarbonization of tourism rather than divide them into some specific groups, for instance, strategic or normative. Moreover, culminating phases of case organization's stakeholder work (understanding and engagement) and possible actions related to the phases are to be analysed based on the viewpoints of the stakeholders gathered throughout interviews.

2.2   Sustainable tourism studies

There is a shared point of view that in order to contribute to the green economy tourism should develop in a sustainable way (Renfors, 2023). Improvement of the environmental performance, addressing sustainability challenges constitute the core goals for tourism sector (European Commission, 2022). It is indispensable to ensure that both: present and future generations of tourists can enjoy the natural and cultural resources without compromising their integrity (UNWTO Tourism Highlights: 2018 Edition, 2018). Tourism is already bringing positive impact through "driving global economy, contributing to job creation, poverty alleviation and environmental protection" (Graci & Van Vliet, 2019, p.63). It serves as a productive sector for numerous areas, influencing societies and economy worldwide (Damián et al., 2021).

However, according to Lenzen et al. tourism was estimated to had been responsible for 8% of global CO2 emissions in 2013 (Lenzen et al, 2018). This undeniable conflict between the positive and negative impact of tourism makes tourism and its sustainable development one of the most attractive topics for the studies today. Harish & Rao's research findings "indicate a significant increase in the number of publications on this domain which replicates the increasing awareness and significance of sustainable tourism" (Harish & Rao, 2024, p.16). The authors underline the "vital role that academic research plays in advancing this field ". Damián et al emphasize the necessity to " identify priority agreed actions needed to improve sustainability" (Damián et al., 2021, p.17).

The review of the literature dedicated to the sustainability in tourism shows that researcher's study both: "environmental aspects (climate change, environmental impact, conservation) and social aspects (community participation, governance, stakeholders, cultural heritage)" (Harish & Rao, 2024, p.10). However, studies that combine both aspects are quite rare. This Master's Thesis touches upon both aspects investigating stakeholders' perspectives towards decarbonization in tourism. Therefore, in this chapter literature review covers stakeholder's analysis techniques utilized for the research in sustainable tourism and carbon emissions in tourism.

2.3 Stakeholders in sustainable tourism studies

According to Damián et al involvement of the society is "one of the fundamental sustainability criteria…and must begin with recognition of stakeholders" (Damián et al., 2021, p.16). Fyall & Garrod point out that the "benefits of the participative and collaborative approaches for tourism planning have been extensively acknowledged in tourism research" (Fyall & Garrod, 2019, p. 166). Stakeholders should be involved in both: tourism development and management (Damián et al., 2021, Graci & Van Vliet, 2019). Studies show that the quality of relationship among stakeholders directly impacts "whether or not sustainability development can be achieved" (C. Liu et al., 2019, p.299).

Graci & Van Vliet underline that "stakeholder theory and its practical application in tourism management has proven to be a readily accept approach for ensuring that tourism is developed in a responsive, inclusive and appropriate manner" (Graci & Van Vliet, 2019, p.63). The authors point out that stakeholder theory emphasizes the importance of considering all stakeholders and their interests for effective management strategies (Graci & Van Vliet, 2019). In the tourism industry where environmental issues intersect social, economic, and political realms such an approach is of crucial importance.

Involving stakeholders at various levels can enhance the quality and value of tourism development. Stakeholder engagement is crucial for sustainable tourism development, with factors like shared vision, leadership, and long-term strategies influencing success. Understanding stakeholder perceptions of barriers and opportunities is essential, highlighting the need for comprehensive stakeholder consultation for sustainable tourism growth (Graci & Van Vliet, 2019)

Sustainability and climate change is getting more attention in the studies dedicated towards tourism destination's stakeholders (Fyall & Garrod, 2019). Roxas et al point out the critical role of stakeholders' agreed vision in enhancing sustainable tourism. (Roxas et al., 2020) Damián et al. in the literature review dedicated to the sustainability and stakeholder participation in tourism conclude that importance of stakeholder analysis in the tourism studies is gaining increasing acknowledgement both in practice and academia (Damián et al., 2021). This Master's Thesis represents an example of cooperation between academia and practice.

However, literature analysis shows that addressing the different viewpoints of multiple stakeholders might be a challenging task (Jamal & Eyre, 2003). Despite awareness of sustainability in tourism, stakeholders may still exhibit resistance (Graci & Van Vliet, 2019).

Tourism sector needs guidance. Research is aimed at "illustrating, examination of the far-reaching effects, presenting implications and recommendations for more effective use of stakeholder approach" (Wang et al., 2022). Costa and Lima underline the increase need in understanding of "the mutual knowledge of the various stakeholders and the sharing of experiences and learning that can lead to greater effectiveness and success of their actions" (Costa & Lima, 2018, p. 60).

Liu et al, emphasize the importance of stakeholder participation and underline that stakeholders' perspectives remain unexplored in the sustainable tourism literature (C. Liu et al., 2019). Harry & Pearson conclude there is a limited amount of research that examines multiple stakeholder groups over the same issue. (Hardy&Person, 2018). There is also "little academic clarity on how to improve stakeholder participation making it more effective and efficient" (Paunović & Jovanović, 2017, p.3). This Master's Thesis is intended to fulfill the mentioned gaps throughout addressing the issue of decarbonization in tourism examining the network of case organization's stakeholders.

Damian et al. consider tourist destination as a network of interdependent stakeholders. (Damián et al., 2021). This approach is utilized in the present Master's Thesis project. Following the logic of the Damian et al. the network of stakeholders at a particular destination is studied taking into consideration the "importance of each stakeholder within the network, necessity to investigate and integrate the stakeholders' opinions" (Damián et al., 2021, p.2) towards the studied subject.

Damian et al conclude that tourism literature refers to several general types of the tourism stakeholders: "tourist, companies, local community, government, special interest groups and educational institutions" (Damián et al., 2021, p.2). Hardy & Pearson note that within tourism literature, stakeholders have been put in such groups as: community, government, departments, the private sector, the public sector and visitors (Hardy&Person, 2018). In this Master's Thesis we refer to the stakeholder group already defined by the case company as follows from the subchapter dedicated to the Destination Management Organization Visit Jyväskylä Region.

2.4 Carbon management and stakeholders' role in sustainable tourism studies

Recent studies emphasize that tourism "will have to change in very significant ways to become aligned with net zero goals" (Gössling et al., 2023, p.12). According to Gössling et al if the tourism growth scenarios continue as they are, carbon neutrality won't be achieved (Gössling et al., 2023). Becken (2019) underlines that there is evidence of success in terms of emissions' reduction, however, "tourism sector faces a major challenge, namely the seemingly insatiable demand for travel, and the industry's desire serve or stimulate this demand" (Becken, 2019, p.421). Examining tourism's carbon footprint from 2009 to 2013 Lenzen et al. (2018) found that five-year increase in tourism activity of 30 % has more than outweighed the reductions in carbon intensity of 12,9 % in the same timeframe. The result was 14% increase in tourism's emissions over those five years (Becken, 2019).

Analysis of 250 travel and tourism businesses reveals that "only 42% had climate targets and 8% science-based targets"(WTTC-UNEP-UNFCCC, 2021).

Very rare destinations have tight goals to reduce carbon emissions. For tourism the decarbonization agenda can be characterized as one "of nonbinding and conflicting responsibilities specifically in regard to the most important emissions of sector" (Gössling et al., 2023, p.10). Becken points out that "rather than accepting the imperative of net zero emissions by 2050 and working backwards on how to achieve this, tourism still takes a position of extrapolating past trends and hope they somehow converge with decarbonization goals" (Becken, 2019, p. 439). Müller (2023) underlines the "lack of ambitious goals for reducing emissions" from travel (Müller, 2023, p. 2).

However, only low carbon emission strategy is seen as the one that can contribute to the sustainable transformation of the tourism sector and adequate climate action since tourism carbon emission "is the primary concern of the tourism in the climate change field" (Liu et al., 2023, p.2). Therefore, as fairly pointed out by Gössling et al carbon and other GHG management is a key challenge for tourism sector (Gössling et al., 2023). The authors emphasize the industry's "paradox of continued growth expectations and simultaneous hopes to see very significant emission reductions" (Gössling et al., 2023, p.2).

The carbon management in tourism sector, is, therefore, an "essential element in green economy" (Renfors, 2023, p.11) and a focus for both tourism practitioners and researchers. Liu et al underline that the research in the mentioned area demonstrates "multidisciplinary interaction and infiltration, as well as the development of new research methodologies" (Liu et al., 2023, p.2). The main avenues to reducing emission in tourism are those related to governance, behaviour of tourists and residents, and technology (Liu et al., 2023). Gössling et al. identify such important carbon management skills as: identification of emissions' sources; calculation and planning of how to reduce or compensate carbon footprint; promotion of sustainable transport among the tourists and within the supply chains (Gössling et al., 2023).

Stakeholder's role in the development of the decarbonization strategy for tourism is one more way to look into the problem. Wang et al. (2022) study how to promote involvement and cooperation in carbon emission reduction practices among those tourism stakeholders who share the common understanding of high public interest of the decarbonization challenge (Wang et al., 2022). The same authors also investigate the stakeholders of carbon emission reduction (Wang et al., 2022).

In this Master's Thesis project wide range of case company's stakeholders are addressed and their good practises, benefits they relate to decarbonization strategy as well as risks and barriers are studied. The core interest of the project is to find out how the case company can assist its stakeholders in doing more, acting more, contributing more.

Some of the challenges and barriers are already defined in the literature. For instance, Gössling et al point out that "stakeholders need timelines and assigned responsibilities" (Gössling et al., 2023, p.12). The same authors underline that stakeholders often perceive emission management as "complicated time-consuming and costly" (Gössling et al., 2023, p.13). Therefore the understanding "of benefits will be important for mobilizing stakeholders" (Gössling et al., 2023, p.13). According to Müller (2023), determining responsibility for reducing

emissions also represents a challenge. Moreover, this author points out the "gap between commitments and enforceable policies" (Müller, 2023, p.2).

It is important to identify "bearers and barriers, i.e the companies, destinations and countries moving towards decarbonization as well as those currently representing obstacles to progress", "reasons for resistance to change need to be identified as well as opportunities to overcome barriers" (Gössling et al., 2023, p.14). Studies emphasize, for instance, such obstacle as lack of leadership commitment (Caritte et al., 2015; Lister, 2018).

Enhancing the decarbonization is seen through the timelines and decarbonization levels, showcasing of best practice, assignment of responsibilities, new strategies development, good level of communication (Gössling et al., 2023). Müller points out that decarbonization should be viewed as an opportunity for new business practices, models, value creation, cost efficiency (Müller, 2023). From this author's point of view, external influence can serve as motivation: heterogeneous stakeholder groups should be integrated and "managed in a targeted stakeholder involvement process" (Muller, 2023, p. 17).

Wang et al. notes that "motivation and restriction mechanism are the necessary systematic safeguards to bolster the stakeholders' positivity and to promote the fair and reasonable principles in carbon emission reduction activities" (Wang et al., 2022, p.11). The authors underline the importance of identifying the driving force for stakeholders" to participate in carbon emission reduction activities" (Wang et al., 2022, p.11). This Master's Thesis is intended to fill the important knowledge gap trying to reveal the main characteristics related to the tourism stakeholders' willingness and unwillingness to engage with the decarbonization challenge.

2.5   Glasgow Declaration on Climate Action in Tourism

The Glasgow Declaration is a two pages document that reflects the main concerns of tourism sector towards the way it deteriorates the environment throughout CO2 emissions and the goals to be set in order to prevent further deterioration (Glasgow Declaration, 2021).

The main features of the declaration can be summarized as follows. Firstly, the declaration is a bottom-up initiative that calls out extreme emergency of climate action for the tourism sector. The urgent change is needed and the change should be systematic (Higham et al, 2021). Secondly, it invites its signatures to commit and act strongly to cut tourism emissions in half by 2030 and reach Net Zero by 2050. Thirdly, the Net Zero transition should be inclusive and just. Biodiversity, communities, regeneration of ecosystems are to be prioritized, the economic value is not the only to be considered anymore (Scott et al, 2021). Lastly, the declaration introduces five shared pathways to follow the action plans. (Glasgow Declaration, 2021). Those actions are presented in the Figure 1 below.

Measure

Measure and disclose all travel and tourism-related emissions

Decorbonize

Set and deliver targets aligned with climate science to accelerate tourism's decarbonisation (transport, infrastructure, accommodation, activities, food & drink,and waste management). Offsetting may have a subsidiary role, but it must be complementary to real reductions

Regenerate

Restore and protect ecosystems, supporting nature's ability to draw down carbon, as well as safeguarding biodiversity, food security, and water supply.

Collaborate

Share evidence of risks and solutions with all stakeholders and guests, and work together to ensure the plans are as effective and co-ordinated as possible. Strengthen governance and capacity for action at all levels, including national and sub-national authorities, civil society, large companies and SMEs, vulnerable groups, local communities and visitors.

Finance

Ensure organisational resources and capacity are sufficient to meet objectives set out in climate plans, including the financing of training, research and implementation of effective fiscal and policy tools where appropriate to accelerate transition.
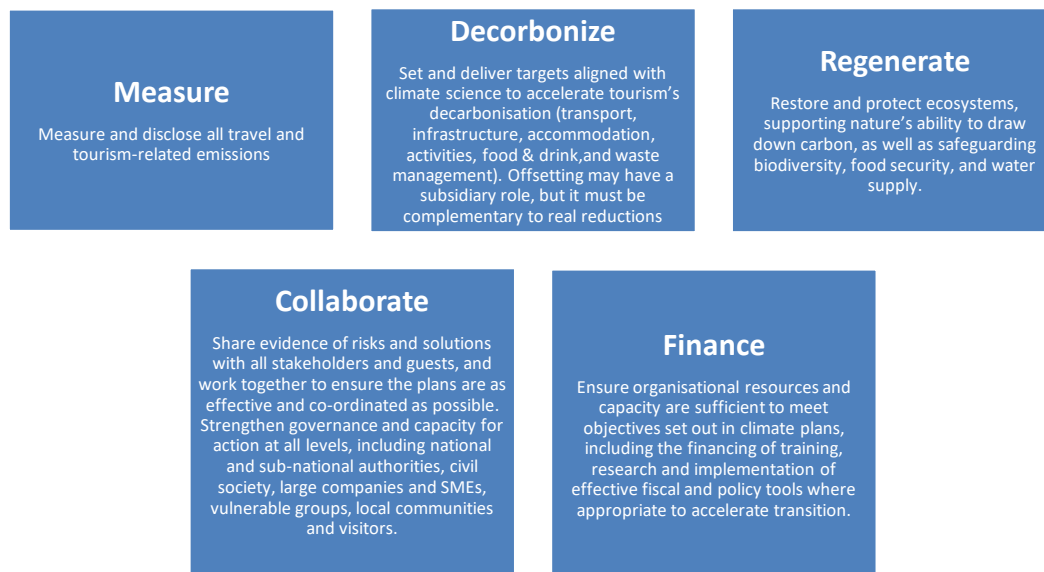
FIGURE 1 Actions under the Glasgow Declaration, 2021 (author's illustration).

The declaration does not discuss opportunities and risks associated with transition to Net Zero for tourism, as well as trade-offs and conflicts with such a phenomenon as tourism development (Scott et al, 2021,). It neither addresses the complexity of collaboration among stakeholders while such collaboration and coordinated efforts are essential for systematic change. Stakeholders' role is critical in enhancing sustainable tourism (Damian et al, 2021). This knowledge gap can be fulfilled with the academic research. Since the Declaration itself has a bottom-up approach, the studies focusing on the stakeholders' priorities, approaches and visions are of major importance.

The Glasgow Declaration is a catalyst for increased urgency about the need to accelerate climate action in tourism and to secure strong actions and commitment to support the global goals to halve emissions over the next decade and reach Net Zero emissions as soon as possible before 2050 (Glasgow Declaration, 2021). The declaration was open to public signature in 2021 and about 10% of those who have signed it already are Finnish companies (Glasgow Declaration, 2021). The example of peers is inspiring for the case organization Visit Jyväskylä Region. The company is intended to sign the declaration during the Central Finland Strategy period.

2.6   Finnish Context

Finland has shown leadership in sustainable development and meaningful environmental policies through the years. The country has an objective to become carbon neutral by 2035 (Renfors, 2023).

In the vision of Visit Finland, the country is going to gain the status of the most sustainable travel destination in the world. Therefore, supporting sustainable development is one of the priorities in Finland's tourism strategy. In 2019 tourism experts accounted for 17% of the export income generated by services in Finland. In the same year the tourism sector employed about 154,000 persons which consisted of about 5.8% of all employed persons in Finland. The tourism sector is of major importance for the country (Renfors, 2023).

In Finland pure nature is the main tourism attraction. Those who choose Finland as a travel destination are considered to be experienced travellers who prefer locality over mass tourism and are enthusiastic about experiencing nature. Those are tourists seeking for unique nature experiences, nature explorers looking for a peaceful nature and activity enthusiasts enjoying an active holiday in nature (Business Finland 2022a).

Since sustainability is emphasized in all tourism development activities, visit Finland has launched a Sustainable Travel Finland program (Business Finland 2022b) for tourism enterprises and destinations. The program and its criteria relate to sustainable development goals and sustainable tourism indicators but it has been applied to the Finish context. To gain the label enterprises and destinations must undergo the entire sustainability program. The main idea is to help them to adopt sustainable practices. It also makes it easier for tourists to identify those actors taking sustainability seriously (Renfors, 2023).

2.7   Case Organization

Visit Jyväskylä Region (VJR) is a part of the City of Jyväskylä, the regional tourism organization and the Destination Management Organization (DMO) for the Central Finland (Visit Jyväskylä Region, 2024b).

VJR as a DMO has commenced operations in January 2022. In 2021 17 municipalities were engaged throughout cooperation agreements (Visit Jyväskylä Region, 2024b). The creation of the DMO is a part of the Central Finland Tourism Strategy for 2021-2025 (Visit Jyväskylä Region, 2024b). It is also aligned to the Finland's Tourism Strategy 2019-2028 (Ministry of Economic Affairs and Employment, 2020) and Action Plan 2019-2023 "Achieving More Together-

Sustainable Growth and Renewal in Finnish Tourism" (Ministry of Economic Affairs and Employment, 2020).

Based on the Finland's Tourism Strategy 2019-2028 and the Central Finland Tourism Strategy 2021-2025 tasks of VJR are as follows (Table 2).

TABLE 2   Tasks of VJR under Finland's and Central Finland's Tourism Strategies (Ministry of Economic Affairs and Employment, 2020; Visit Jyväskylä Region, 2024b).

Tasks of VJR under the Finland's Tourism Strategy 2019-2028	Tasks of VJR as DMO under the Central Finland Tourism Strategy for 2021-2025
serving as a cooperation forum for tourism actors in their operating area, as an information provider and tourism adviser	responsibility for implementing the tourism strategy and monitoring
coordinating and compiling, in cooperation with entrepreneurs, the region's tourism offering into more sellable product entities	international tourism marketing
organising joint marketing of tourism in the region and ensuring an unbroken tourism service chain	national domestic tourism campaigns
acting as a link between Visit Finland and entrepreneurs	image marketing for regional tourism
	maintenance of main digital distribution channels and tools in region, digitalization development
	training, events, regional network cooperation and stakeholder communication
	tourist information
	tourism development, project cooperation
	dissemination of information

VJR is aimed at developing sustainable tourism. In 2019 Visit Jyväskylä was chosen as a pilot area for Visit Finland's Sustainable Travel Finland programme (STF) along with six other areas throughout Central Finland as a part of permanent tourism development work (Visit Jyväskylä Region, 2024b).

Sustainable tourism is a crosscutting theme for VJR. During the Central Finland Tourism Strategy period tourism players in the region are encouraged in a variety of ways to make sustainability the focus of their operations. For example, regional tourism players who have invested in sustainability are featured in regional image marketing, which in turn is expected to encourage the development of sustainable practices (Visit Jyväskylä Region, 2024b).

More to that, under the Finland's Tourism Strategy (Ministry of Economic Affairs and Employment, 2020) the process of turning sustainability into competitive asset for Finnish tourism includes several elements and regional

organizations such as VJR are mapped as principal actors in each and every of it (Figure 2).

FIGURE 2   VJR's sustainability tasks (author's illustration).

Making tourism in Central Finland sustainable is one of the most important goals of the VJR in the upcoming years. Under the Finland's Tourism Strategy tourism areas and enterprises must actively steer tourists towards responsible choices. The entire tourism sector, tourism areas, tourism enterprises and tourists must be encouraged to make responsible choices through education, training, communications and marketing (Visit Jyväskylä Region, 2024b).

Stakeholder analysis plays a crucial role in the development of sustainable tourism because lots of diverse actors are involved directly and indirectly. In the Central Finland Tourism Strategy (Visit Jyväskylä Region, 2024b), the major stakeholders or key players are defined as follows (Figure 3).

4.2.1.
CENTRAL FINLAND COLLABORATION MODEL AND TASKS OF KEY PLAYERS

Photo: Collaboration model

PROJECT FUNDING:
ELY centre (Centre for Economic Development, Transport and the Environment), Regional Council of Central Finland, etc

VISIT FINLAND

SUOMA ry.
Association of Tourism Organizations in Finland

Supervision of interests

CITY OF JYVÄSKYLÄ
(Economic development and employment)

VISIT JYVÄSKYLÄ REGION
(DMO= Destination Management Organization)

JAMK UNIVERSITY OF APPLIED SCIENCES
Project cooperation, research, education and training

Board of Tourism / Chamber of Commerce
Networking and promotion of interests / advocacy work

Tourism steering group

Cooperation agreement

Tourism businesses

Actors in the fields of culture and physical activity

Actors in the events business

Transport / retail

MUNICIPALITIES IN CENTRAL FINLAND
(Local Visit units)

SALES:
Recommendation of the area from online sales platforms

Possible central booking activity as commercial collaboration
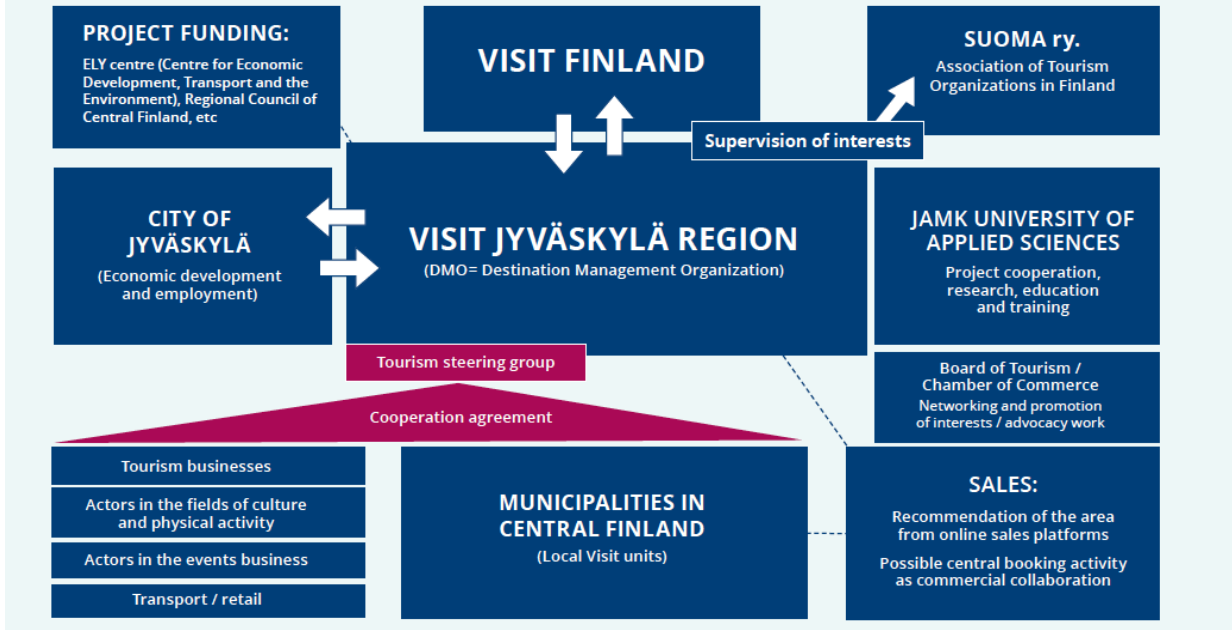
FIGURE 3   Stakeholders of the case company (Visit Jyväskylä Region, 2024b).

3   DATA AND METHODOLOGY

This Master's Thesis aims to research how Central Finland's Destination Marketing Organization Visit Jyväskylä Region (VJR) can contribute to the Glasgow Declaration's decarbonization goals in tourism sector throughout its cooperation with the stakeholders. Both primary and secondary data was utilized to conduct the research. In this chapter I will discuss the collected data, methods chosen for the study, their practical implication and methodological criticism.

3.1   Case Study: VJR Internship

Data about the case company Visit Jyväskylä Region was gathered during the internship in the company that took place in Spring 2022. The main task of the internship was to write the Sustainable Development Plan for the VJR. The creation of the plan was one of the steps towards obtaining Sustainable Travel Finland (STF) label. The STF programme takes account of all three dimensions of sustainable tourism and all three should have been covered by the Sustainable Development Plan: ecological, socio-cultural, economic sustainability.

The writing of the plan took lots of independent research and work. However, the most relevant information was gathered throughout meetings and discussions with internship's supervisor Johanna Maasola, a tourism coordinator at VJR. Each of the subjects needed to be reflected upon in the plan was first discussed with the supervisor who also provided the intern with lots of relevant materials. Most of the materials were in the Finnish language. However, the decision was made to develop the Plan in English.

The Plan's writing work was divided into several steps. Firstly, the intern was aimed at reviewing the company and its sustainability agenda, making emphasis on the role of the company in the sustainable tourism development as it is identified by the Central Finland Tourism Strategy for 2021-2025 and the Finland's Tourism Strategy 2019-2028. Secondly, intern was intended to analyze VJR's factual contribution to the ecological, socio-cultural and economic sustainability, discovering its marketing agenda, projects, activities and

management. Lastly, as a final step the goal was to develop an Action Plan that could take into consideration previous achievements and ambition for further improvement.

By the end of the internship Sustainable Development Plan for the VJR was written. The introductionary part of the plan was devoted to description of the company and its main duties. The main drivers towards sustainable development were identified, as well as the main stakeholders. These data were utilized for the purposes of the Master's Thesis project.

The analysis of the environmental dimension performed in the Plan showed that VJR is too small to bring serious change throughout environmental management of its assets or workers' activities. However, as a marketing organization for the regional tourism it has a big influential prospective. It tries to do a lot throughout rising awareness of the stakeholders, communicating environmental agenda, as well as providing trainings, participating in environmentally – meaningful projects. These data were also used as primary assumptions for developing the Master's Thesis research problem.

The final part of the internship project was the Action Plan that was developed based on the characteristics, opportunities, capacities, goals of VJR identified in the previous parts of the project. The Action Plan was written taking into consideration the three dimensions of tourism sustainable development and set three measures for each of them. The intention of VJR to sign Glasgow Declaration was put into the plan.

Each participant of the declaration needs to adopt a Climate Action Plan. VJR needs to understand how to develop such a plan, especially in the situation when the company itself as a marketing organization can only influence the other actors who are to take actual steps. In this regard the research examining the prospective of case company's stakeholders and understanding their attitudes towards decarbonization and role of VJR in stakeholders' cooperation was identified as of big value and the decision was made to dedicate the Master's Thesis project to this topic.

3.2   Qualitative research choice

If to consciously contrast qualitative and quantitative research one may point out that each of them can be utilized "to answer certain kinds of questions that can better be answered in this way" (Lichtman, 2017, p.7). Lichtman introduces 12 elements to compare the two research methods (Lichtman, 2017), while Mahoney and Goertz suggest 10 criterion (Mahoney & Goertz, 2006). From my point of view, the authors have commonalities while comparing two types of research based on the shared assumption that different scholars "pursue different specific research goals, which in turn produce different norms about research practices" (Mahoney & Goertz, 2006, p.228). Mahoney and Goertz give the distinction between two types of research, pointing out that qualitative research

is concentrating on the causes of effects while the quantitative – on the effects of causes (Mahoney & Goertz, 2006). Therefore, the types of research questions differ in each case. According to Lichtman qualitative scholars ask why and what questions and quantitative - how many and who questions (Lichtman, 2017).

The scope of the study is also one of the major elements to contrast qualitative and quantitative research. One is narrowed to specific cases when we speak about qualitative studies (Mahoney & Goertz, 2006) and, therefore, size of the studied elements tends to be smaller, their selection nonrandom (Lichtman, 2017). On the contrast, in the quantitative studies scholars define the scope more broadly and "seek to make generalization about large number of cases" (Mahoney & Goertz, 2006, p.237), large groups of elements are studied and their selection is random (Lichtman, 2017).

Finally, the role of the scholar differs. For instance, in qualitative research the researcher plays a key role, much depends on her subjective interpretations and assumptions about the world (Lichtman, 2017). In quantitative research the scholar is an outsider and stays neutral (Lichtman, 2017), making no "assumptions that some particular observations should count more heavily than others" (Mahoney & Goertz, 2006, p.241).

This Master's Thesis is dedicated to the topic of decarbonization in tourism sector and how the signing of Glasgow Declaration can help. Visit Jyväskylä Region has a goal to sign the Glasgow Declaration. The aim of the research is to find out what impact VJR can bring to the decarbonization goals taking into consideration that its main power is of marketing, influential, communicating nature. Due to the small size of the company and its very modest impact with regard to actual, practical cutting emissions task the decision was made not to conduct quantitative research but a qualitative one. Therefore, the main stakeholders as they identified by the VJR were interviewed to find out what they are already doing to decarbonize, what their future prospective is, what opportunities they foresee as well as risks and obstacles and how VJR can assist, support, stimulate, influence, coordinate.

The scope of the study is, therefore, narrowed to the specific case (Mahoney & Goertz, 2006), its selection is nonrandom (Lichtman, 2017). Lichtman points out that qualitative research is much about how general affects specific contexts (Lichtman, 2017). So, in case of this Master's Thesis project I try to discover how internationally set goals can work in the local specific circumstances of Jyväskylä Region.

3.3   Data Collection: Interviews

Hair et al. fairly point out that "the type and amount of data to be collected depend on the nature of the study and its research objectives" (Hair et al., 2015, p. 185). This Master's Thesis is dedicated to the future-oriented topic of decarbonization in tourism under the Glasgow Declaration. The declaration is a soft law document adopted in 2021. The declaration sets the goal for tourism

sector to become carbon neutral by 2050. The data needed for the research is about what tourism actors are doing now and are planning to do in future in order to meet the decarbonization goals.

The nature of the data for this Master's Thesis is qualitative, the research is exploratory (Hair et al., 2015). My objective is to "understand why something happens" (Hair et al., 2015, p. 186). I am not examining "the behavior of people or events" (Hair et al., 2015, p. 186). Therefore, I am not collecting observational data, for instance.

Since I want to collect information about recent and future-oriented attitudes of tourism actors and their stakeholders towards carbon free future I choose interviews as the primary data collection instrument. As Hair et al. underline "interviews are particular helpful in gathering data when dealing with complex or sensitive issues" (Hair et al., 2015, p. 190). Interviews also give an opportunity to collect data throughout the use of open-ended questions (Hair et al., 2015).

To collect primary data for the Master's Thesis project the structured interviews with predetermined questions were designed. I used the "same interview sequence" (Hair et al., 2015, 191) conducting interviews "in exactly the same way to avoid biases that may result from inconsistent interviewing practices" (Hair et al., 2015, 191). I focused on "particular issues that were related to the topic of the study (Eriksson & Kovalainen, 2015, p. 84). However, sometimes during the interview I still needed to ask additional context questions "related, unanticipated questions that were not originally included" (Hair et al., 2015, p. 191). So, I also used the elements of semistructured interviews. I did this because I wanted the interviewees to feel I was involved and attentive to their particular situation or sphere they were acting in.

Since interviews were conducted, therefore, the research was based on the ethical principals of voluntary participation, informed consent, privacy and confidentiality (Eriksson & Kovalainen, 2015). The paper "Information for the participants in research" had been prepared and in advance delivered to all the interviewees. In this paper I gave a brief overview of the study, informed that the participation was voluntary and there was an opportunity to withdraw consent and cancel participation at any moment. It was also explained the way interviews were conducted and in general the topics that were going to be discuss were mentioned. There was information about protection of the personal data, data archiving and research results. The paper had a page dedicated to the participant's rights and the consent page that we signed together with the interviewee on the date we met before starting the interview.

Prior to the interviews all the participants were provided with an introductionary letter (Appendix 2) that introduced the topic of the study and explained its core focus. This has added validity and credibility to the answers since the interviewees were provided with an opportunity to look through relevant data before the interview instead of just relying on their memory (Saunders et al., 2015).

The interview questions are presented in the Appendix 1. The interview framework includes an introductionary question about who the interviewees are and what organization they are representing. This contributed to the

comfortability of the interviewees and reliability of the answers. After answering the introductionary question it became easier to answer other questions (Bell et al, 2015).

The nine interviews took place either in person or via online meetings. Six interviews took place in person. Three online interviews were conducted over Microsoft Teams. Interviews were performed at calm and silent locations to ensure good quality of recording (Bell et al, 2015). Interviews were recorded in order to simplify the transcribing and ensure that all the essential information gathered through the interviews is present in the results chapter of this Master's Thesis (Saunders et al, 2015). Notes were also taken in order to further perform accurate transcribing. In one case, the transcribe of the interviews was later sent to the interviewee giving a possibility to correct since this particular interviewee asked for such an opportunity.

Transcribing the results was time consuming but it contributed to the accuracy of the data. Process of coding included breaking data into components (Bryman & Bell, 2015), reduction of data from large amount of text to smaller and more representative parts (Hair et al, 2015).

Firstly, I read the interviews' transcribing and made in the righthand part of the texts the brief, short, succinct notes or codes (Woodwall, 2016). I used paragraphs as coding units (Hair et al, 2015). Then I put those codes into the list by interview and using the different colors of marker I colored the common topics and patterns. List of codes helped me to make a refocusing analysis -grouping a sequence of those that merge together, combine to make a theme (Woodwall, 2016).

Afterwards I combined the common codes into larger, bigger-layer concepts or categories, tentative themes (Bryman & Bell, 2015). I also used questions to headline those themes: what is the item about, what question about the topic it suggests, what answer it gives? (Bryman & Bell, 2015) I also gave a thought to such matters us how themes are related to the main topic (Hair et al, 2015), what are the typical and untypical patterns (Hair et al, 2015).

Eventually the themes I identified were reflected in the results chapter. I should add that the process of coding and building themes was much about decontextualizing and fragmenting the interviewees' transcribing. Themes "were extracted from their context lessening the emphasis on each personal story" (Bryman & Bell, 2015, p. 598).

I would like to discuss interviews advantages and disadvantages. Firstly, the interviews provide for the researcher the possibility to gather comparable data (Bell et al, 2015). In my case I conducted interviews with diverse tourism actors. The structured interview gave the possibility to stick to the topic and follow the same logic for all the participants.

Secondly, interviews were time efficient (Bell et al, 2013). I was able to gather a lot of information in less than one hour. Also, some information delivered by the participant made me think of further questions that I hadn't thought of before. Such "insights" were very productive for the research.

Thirdly, the data gathered through the interviews was easy to synthesize and analyze (Bell et al, 2015).

Lastly, interviews gave an opportunity for an effective data collection control (Bell et al, 2015). In my case I have prepared the document "Privacy Notice and Consent" that I sent to all the participants beforehand and signed in person on the date of the interview.

However, interview is not the perfect research method. The two main downsides are: the increased number of unexpected responses and the possibility that interview goals may influence the data collection and cause bias (Bell et al, 2015).

In case of the first issue, I can agree that sometimes the structured interview can go in the different direction from the one that you have expected. However, I think the number of efficient interviews still matters and unexpected responses can also be an interesting point for the research.

With regard to the second issue, I would say much depends on whom and how you are interviewing. From my point of view, it is optimal to interview people from whom you are independent. Also, throughout interviews it is important to remain neutral, create comfortable atmosphere in which respondent can feel free to say what she really thinks and wants to say. It is fairly pointed out by Eriksson & Kovalainen that "the role of the researcher is that of an outsider" (Eriksson & Kovalainen, 2015, p. 87).

4   RESULTS OF THE RESEARCH

In this chapter the research findings are presented. The Figure 4 shows the connections between VJR and the interviewed stakeholders. The data collected throughout the interviews is separated into four parts: public sector interviews, educational organization interview, transportation sector interviews and private sector interviews. This principle was also used to group organizations in the Figure 4.
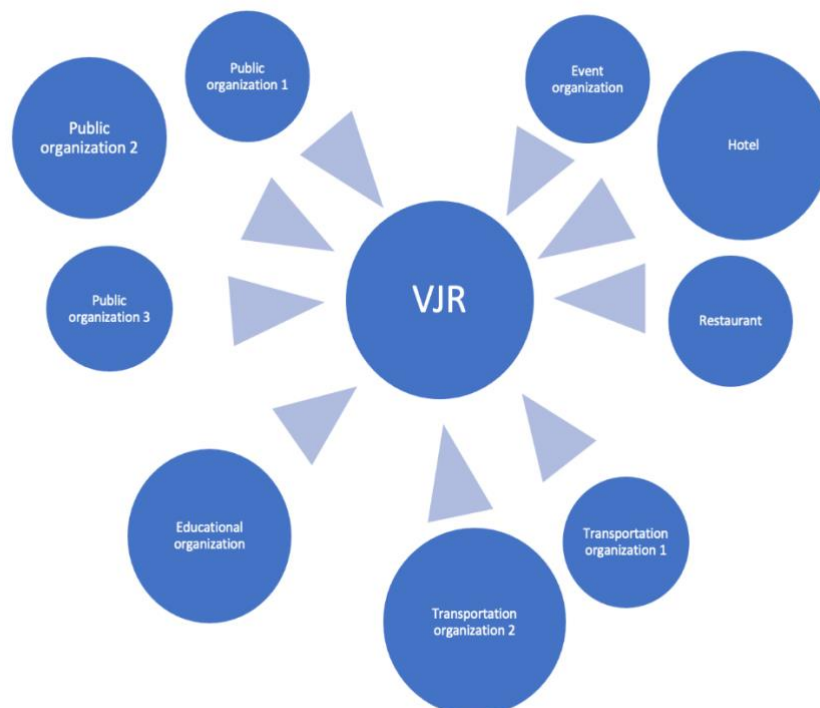

FIGURE 4   VJR and its Stakeholders (author's illustration).

4.1 Public Sector Interviews

Three interviews were conducted with the organizations that represent the public sector. In this section those three organizations will be called public organization 1 (organization of a regional level), public organization 2 (organization of a municipal level) and organization 3 (department inside the organization 3 that provides business development services).

All three organizations have a goal to become carbon neutral by 2030. This is a voluntary set goal for all of them. The representatives of the public sector point out that most of their goals aimed at decreasing carbon emissions are voluntary, they are not bound by any legislation but want to act proactively. The actions taken to measure the emissions are described in Table 3.

With regard to the opportunities related to the decreasing of carbon emissions the representatives of the public sector emphasize: innovation, digitalization, green IT development, environmentally friendly solutions. Interviewees underline the opportunity to mitigate climate risks rather than deal with disasters and their unpredictable outcomes in the nearest or more distant future. Interviewee from public organization 2 emphasizes that they "*do not want the problem to become severe because it is really hard to calculate the costs of all kinds of storms or disasters*". It is better to prevent such disasters. All three organizations express concern about the recent situation with the carbon emissions and climate change risks. Therefore, they see cutting the emissions as an opportunity to save planet and society.

The public organizations see benefits in decreasing carbon emissions. They mention economic efficiency, resource wisdom and put big emphasize into mitigation. For instance, public organization 1 mentions that it tries to activate municipalities to focus on greenhouse gas emissions and identify where they can get money to create influential projects. Also, public organization 1 notes that business sees opportunities and advertise their carbon neutrality to all the environmental benefits. Municipalities in general (with some exceptions) do not see this potential yet. Municipalities do not have very good tradition in utilizing the funding. Small municipalities do not have enough skilled people who understand funding and who can apply and manage the projects. "*Rural areas think they are good since they have forests and the forests are growing*". It is important to find the way to create an atmosphere when actors want to invest in the small climate friendly solutions. Public organization 1 suggests that a good starting point is to show the savings, the financial benefits of such investments.

Public organization 2 points out that many things can be done differently, better and cheaper. Their claim is that "*environmentally friendly and economically effective are not opposite to each other*". Public organization 3 notes that when you are more environmentally friendly you use less money. Companies need to make balance between the investment and return of the investment. New rules that become stricter and customers who are becoming more demanding and attentive are mentioned as the main encouraging issues.

Risks associated with the decreasing of carbon emissions mentioned by the interviewed public organizations include: lack of funding and time, lack of

skilled people especially for funding searching, applying and project managing, changes in the big environment, great crisis such as Covid pandemics, war in Ukraine. The main risks such as: money, human resources, and changes of global scale were discussed with the interviewees in more details.

Public organization 1 mentions that funding is available, ambitious goals are set but municipalities are not following them, not identifying themselves as actors of mitigation. Businesses are more forerunners in this respect. Public organization 2 notes that the environmental actions are well planned, however, they still are influenced through big things. For instance, the war in Ukraine put big emphasize on the security issues. Public organization 3 points out that bigger environment's issues and high prices bring to the understanding that there is a strong need to be self-sufficient, be able to rely on oneself. High prices are also becoming an opportunity for development, for finding new ways of operating.

All the public sector interviewees point out that mentioned risks can be overcome, for instance, throughout good planning. When funding is a problem - qualified specialists are important. Interviewees underline that the role of educational institutions in the region is hard to underestimate. There is a big potential of cooperation between the educational institutions and public sector as well as business. The demand for education and consulting can be fulfilled throughout cooperation with the educational institutions.

Public sector organizations claim that they are cooperating with their stakeholders. The stakeholders' group for all the public sector interviewees is more or less the same. It includes local business, business multipliers and supportive organizations, municipalities, educational institutions, tourism sector where VJR is one of the most main actors.

The interviewees from the public sector agreed that there is cooperation between the stakeholders but they would like to improve it (Table 3).

All three interviewees representing public sector confirm that VJR is one of their stakeholders. From interviewees' point of view VJR is the company that develops the brand of the Central Finland and Jyväskylä in particular as a safe and clean natural place to travel. With regard to the role of VJR as a stakeholder connected to the environmental agenda and decarbonization all the interviewees from the public sector emphasize that this is an important stakeholder.

Public organization 3 notes that VJR has been enhancing the responsibility issues knowing their importance. Public organization 1 mentions good examples of mitigation in tourism. This organization has tight connections with VJR. They mention "*this is the organization (VJR) with a good reputation among the stakeholders*". There is also an understanding that tourism sector is quite a problem when one thinks about mitigation. Public organization 2 notes that in their wisdom program there are three main things: carbon neutrality, circular economy and sustainable development. And the carbon neutrality is something where VJR is doing less than in the other sectors.

 Public organization 3 mentions special project which gathers together different businesses in the city of Jyväskylä interested in the sustainability agenda. It represents a wide network which enhances awareness of environmental responsibility for businesses. For instance, they arrange "morning coffee "regularly online. During this event some experts are invited and speak

about the actual very up-to-date sustainability issues and there is then a possibility to ask questions give comments and discuss. This is an example of a network or stakeholders platform for dialogue. Tourism topic and sustainable tourism was also presented during this "morning coffees" and VJR was the one to present.

Interviewees from public sector point out that cooperation with the case organization can be more intensive and might be developed in new ways. All three mention two main areas where VJR can contribute: transportation and events. With regard to the events VJR's role can be in raising awareness of both companies involved into the events' organization and those who participate in the event. The important issue is how the event can be arranged in a more sustainable and low carbon way.

Interviewees from the public sector see the role of VJR in promoting decarbonization and change providing others with as much information as possible. Public organization 3 notes that the VJR can share the information more. They also would like to have more opportunity for common brainstorming and sharing of information with the case company. Same organization also suggests that VJR can ask tourists about their point of view how much the decarbonization issues are important for them as tourists. VJR can also be used as a channel to reach business in the tourism sector. VJR and public organization 3 are allocated very near, have same customers but the approach is different. While VJR promotes tourism the public organization 3 promotes growing of companies.

Public organization 2 points out that VJR has a big potential to change the way of thinking for companies and customers towards sustainable development in the tourism area. VJR can inform about public transportation, cycling and hiking roads, way to get to destinations without harm using public transport, renting bike opportunities. In case of events taking place in Jyväskylä VJR can inform spectators that there is public transportation and there is an opportunity to get to Jyväskylä by train. VJR can investigate what travellers need, what they want. Public organization 2 suggests that the role of VJR can be in providing information to individual companies in tourism sector how they can do better. "*They can stand up as a pioneer role for the business sector in tourism*". There is a brand of Central Finland and VJR has a crucial role in creating this brand.

TABLE 3   Public organizations. Interviews' data summary (emissions measurement and stakeholder cooperation).

Dimension	Public organization 1	Public organization 2	Public organization 3
Emissions measurement in practice	No, small organization of 30 employees	Yes, big organization of about 4000 employees but not all:	No, only as a part of public organization 2

		transportation, energy-related	
Cooperation with stakeholders	Through websites, social media, working groups, networks, projects, for instance: • Hinku initiative, the project of SYKE (Hinku, n.d.): Äänekoski and Viitasari municipalities are aimed at emissions' 80% reduction leaving 20% to compensation; • Ympäristövahti (environmental watch) project: citizens, politicians and everyone interested can follow the environmental agenda of the public organization 2 online (Ympäristövahti, n.d.); • Resource wisdom program of public organization 2 is published on its website for stakeholders to follow		
Ways to improve cooperation	Organization's stakeholders to cooperate between each other, new consortiums: "It will be great to have more consortiums or cross sections of different areas collaborating that can bring new ideas for innovations"; "if you only talk with same minded organizations you will end up in a bubble"	More focus on the external stakeholders	More bottom-up cooperation inside the public organization 2 "Lots of agenda comes from the top" but big potential is in cooperation between the bottom levels of organization

4.2 Educational Organization Interview

One of the interviews was conducted with the representative of the educational organization in Jyväskylä. This is a big organisation of about 800 employees. It has own sustainable development program and measures some of the emissions (Table 4). The organization plans to become carbon neutral by 2030. At the time of the interview the organization was creating the road map how to get to this goal. The educational organization is highly interested in engaging employees and students. Therefore, big emphasise is put on the educational function. For instance, the organization's new study curriculum includes one

sustainability cause for all the students so that they have the basic understanding of how the sustainable solutions are arranged.

The educational organization points out that laws help those companies that come from other cultures and need to be guided how to work in the Finnish context. Therefore, laws represent minimum and regulation is usually logging behind. "*There is really need to do more if you want to be sustainable*".

When it comes to the opportunities that educational organisation relates to the reducing of its carbon emissions the first mentioned is that" we *need to do it in order to keep globe alive*". The organization wants to be resource wise and sees it as an opportunity related to the carbon emission reduction. As an example, the organization notes multiple use of facilities or online teaching opportunities.

However, they also see risks associated with the carbon emission reduction. The organization mentions that they provide international studies and students of different origin with different mindset and understanding of sustainability gather together. Therefore, they need to be sure that each and every one has the same goals and values. Their aim is to involve as much people as possible. The educational organization would like to do more but at the same time there is an understanding that it is first of all educational organization and its main purpose is to educate. The other thing is that the organization does not have separate sustainability manager like in big companies and employees in charge are combining the sustainability managing roles with their main work tasks.

With regard to financial resources educational organization mentions that the situation with finances is not that good. There is a need to find money and also people resources, specialists who will be in charge of particular tasks so that the main goal can be achieved. "*It's important to have clear road map and not just talk but also do implement the roadmap*".

The educational organization notes that there is cooperation with the stakeholders but it can be improved (Table 4).

The organization actively collaborates with VJR especially on such things as: research, education, visits of VJR to studies, internships in VJR for students, lectures for the students. Also, VJR helps to link the institution to companies. Companies nowadays are working on the sustainable development plans and if the company is small, it's hard to find resources. In this case students can assist. The other thing is that companies do not communicate their environmental sustainability commitments and they need assistance in that too.

TABLE 4   Educational organization. Interviews' data summary (emissions measurement and stakeholder cooperation).

Dimension	Educational Organization
Emissions' measurement in practice	Yes, but not all: employees' business trips are the objects of carbon emission calculations while emissions for employees' trips from home to work and back are not
Cooperation with stakeholders	Glasgow Declaration's signatures' network Seminars, conferences, fairs, panel discussions, projects, social media, website

	Emphasis on the supportive role: "sharing the information and taking issues as part of education program is the best for us"
Ways to improve cooperation	More cooperation on funding, support business in improving communication of its solutions, educate Focus on small companies that lack time and resources but can benefit from the up-to-date information provided by academia

4.3 Transportation Sector Interviews

In the transportation sector the interviews were held with two organizations. The first organization's main goal is to provide public transportation services and for this purpose it tenders, for instance, the buses. The second organization has three businesses: long distance traffic, city traffic business (trams, buses and commuter trains) and logistics railway. The first organization is a department of the bigger organization and the second is a big company of about 10,000 employees. In this subchapter two transportation organizations will be called transportation organization 1 (small one) and transportation organization 2 (big one).

Transportation organization 1 shares that they do voluntary steps towards zero emissions. They think "*it's better for them to do what they see is good*". They note that different regions in Finland are in different positions and in a way, there is a competition but a good one, positive benchmarking. There is law but they go beyond the law. Transportation organization 2 also emphasizes the voluntary basis of their environmental commitments.

Transportation organization 1 is aimed at reducing emissions through change in the mode of traffic. In particular through tendering and operating electric and biodiesel buses. There is a goal to become carbon neutral by 2030 for the bigger organization transportation organization 1 belongs to. The measures of introducing electric and biodiesel buses are a part of a plan to get to the carbon neutrality point. Transportation organization 2 has a long distance and city traffic net zero goal by 2030 and for logistics - by 2035. Interviewees' answers about the emissions measurement are reflected in Table 5.

When it comes to the opportunities associated with reducing emissions transportation organization 1 mentions that in general it can help improve the situation in the world, it can be better for customers and it can be even cheaper to travel by bus than to run own car. Transportation organization 2 notes that actually all companies have to tackle this problem and "*you will lose business at some point if you don't*". So, they treat it as "must" things. Transportation organization 2 mentions that typically railway is seen as a green solution itself, so choosing railways seems like choosing green option, but railway also has emissions. Therefore, it's obligatory for the company also to reduce its emissions.

There is a serious demand from the business customers' side. According to customer surveys, for customers who use long-distance trains it is important to be green. However, they are not ready to pay extra money for environmentally friendly services.

Both transportation organizations discuss the risks and obstacles related to reducing emissions. For instance, transportation organization 1 mentions financial risks. They depend a lot on the municipality investments. Also, the technical side is mentioned. Electronic buses have the recharge issue that means that they can't be operated on the 100% basis, there still should be other modes of buses.

Transportation organization 2 points out that the reducing emissions task is largely based on the stakeholders' involvement. They cannot do it without stakeholders, "*the whole ecosystem needs to support the change*". Transportation organization 2 also emphasizes the investment. They are 100% government owned company and the investment decisions the government does influence a lot their emission reduction practices. Moreover, transportation organization 2 needs to take into consideration the logistics and factory operations of their big business clients. They need to carefully and strategically decide where to put money in and what projects to finance. For instance, if they invest into the new technologies, they need to be sure that they will be able to use those technologies for the next four years. Therefore, transportation organization 2 is monitoring new trends to understand if something can really work in future.

Transportation organization 2 also mentions such challenge as the fact that all companies need more reliable emission data. "*Companies may understand well their own emissions but when it comes to the whole value chain you need to make assumptions to omissions in calculation*". Therefore, there is really a need of more reliable emission data across all the value chain in all different parts of the value chain. Communication across organizations is another issue underlined by the transportation organization 2.

With regard to financial resources transportation organization 1 is really dependent on the municipality money and then transportation organization 2 needs investments as well as customers and stakeholders being involved into financing process.

Transportation organization 1 mentions several stakeholders such as municipalities, operators, regional public committee, committee of customers as well as alike departments from the municipalities. Transportation organization 2 emphasizes such stakeholders as big business partners with whom they have joined environmental strategy and target considering emissions. They have targets together and joint working group and share the common roadmap. This forms long-term strategic partnership. The forms of communication with stakeholders and ways to improve communication are mentioned in Table 5.

Transportation organization 1 is already cooperating with VJR, especially when it comes to events happening in the region. But they note "*we might do much more than we have done but goals are a bit different for us and them (VJR)*". Therefore, it makes sense to define the joint goal so that the cooperation continues and it is effective. The demand to provide free transportation whenever event is happening in the region is not the best solution for the transportation

organization 1. They are more looking for the possibility to reach more customers with environmental agenda throughout the VJR. They mention the role of VJR strong marketing power cooperation with customers and tourists. VJR also can be a mediator between event organizations and transportation organization 1. Transportation organization 2 sees the role of tourism marketing organization in promoting green traffic so that people choose long-distance travels, for instance, to travel to Jyväskylä. So, they emphasize the marketing communication power.

TABLE 5 Transportation organizations. Interviews' data summary (emissions measurement and stakeholder cooperation).

Dimension	Transportation organization 1	Transportation organization 2
Emissions'measurement in practice	No, only as a part of public organization 2	Yes, annually and on a quarter basis, part of reporting. The information is disclosed in the corporate responsibility report mentioning methods and numbers
Cooperation with stakeholders	Meetings, gatherings, feedback, sharing information	Reporting
Ways to improve cooperation	More cooperation with event organizations	More communication: "even more communication will be needed in the recent future for the emission reduction matters".

4.4 Private Sector Interviews

In the private sector four interviews were conducted. One with a representative of the event organisation, one with the representative of the restaurant, and the last two with the representatives of the hotel (on the national level and in Jyväskylä).

With regard to voluntary commitments and boundary compliance with the legislation the event organization mentions that they are already acting beyond law and they would like to do more. They do, however, need to comply with the standards set for their activities. The hotel mentions that "*sustainability is already in our DNA, without sustainability in hospitality industry you are out of business in a*

couple of years". They are doing many voluntary things at the moment but also need to comply with the legislation. The hotel wants to be a forerunner and show example to peers in the hotel industry. For the restaurant it really makes sense when environmental commitments help to save money so they comply with the legislation and ready go beyond every time it proves to be cost effective.

The event organisation is planning to reduce emissions by 2% every year. The hotel has a goal to reduce 50% by 2023 and with baseline year 2019. The event organization has a goal to be net zero as an organization by 2030 but the event they are organizing is a harder issue. The hotel mentions that realistically they do not have net zero goal. They do not own the real estate; therefore, much depends on the real estate owners. Same issue is relevant to the restaurant which notes that its environmentally friendly solutions are limited by the fact that they do not own their space since the building belongs to someone else. For instance, to change the way electricity is organized they need the real estate owners to be involved. Therefore, the only thing they can do is "*to organize how food is running and do not waste much electricity*".In the Table 6 emissions measurement practices by the private sector companies are described.

With regard to the opportunities associated with carbon emissions reduction the hotel mentions that "*when you're measuring something it is better for future and helps to save money*". The hotel wants to share the same level of responsibility as their business customers do. The hotel's business customers expect high level of environmental sustainability commitments from their stakeholders. This correlates with the case of the transportation organization 2 that mentions the business clients put a high demand.

The event organization mentions that this is the way to save money. The event is taking place in nature and therefore their aim is also to cause less stress to the environment, discover the new ways of making events. They also emphasize that it is the Finnish culture in comparison with other countries that makes them punctual following the recommendations but "*also questioning themselves about future planning*". They see it as a very positive thing and potential. The restaurant emphasizes the saving money benefit as well as ethical issues.

The restaurant sees the risks and obstacles in the lack of money and absence of special person inside the organization who will take care of the environmental issues. There is also no demand from customers contrary to the business customers of transportation organization 2 and hotel, for instance. The restaurant notes they do not have enough financial resources after the Covid pandemic. The situation is rather fragile they first need to recover.

The hotel mentions that there is a risk of green washing and they "*have a very bad idea of how they can compensate the emissions if they do not reduce*". They also underline the lack of financial resources. The hotel is not able to invest as much as it wants into the environmentally friendly solutions. The hotel is in a recovering stage after Covid pandemic.

The event organization mentions feeling of prejudice as a matter of their concern. The event they are arranging might be perceived as a bad one for the environment. They also note there is some limit to the emissions reduction since some minimal printing of materials, for instance, should to be arranged. The event organization mentions that if they have more spectators there will be more

issues to tackle. However, for them limiting the number of spectators is not the solution. They share the concern "*there will be a year when we won't be able to reduce emissions*".

With regard to financial resources the event organization notes they "*have a budget*" but the sustainability costs are getting higher and higher every year. If the environmental standards rise, they will have to follow and invest more. Therefore, if rising of spends continues they might face shortage of the financial resources at some point. However, they underline that "*the positive side of the environmental commitments is that it helps to save money*". The event organization mentions that they do not have a separate person to work on the environmental issues which can be seen as an obstacle for doing even more. They point out that in their case all aspects of sustainability go hand-in-hand because they contribute much to the social and economic development of the region as well.

The hotel emphasizes that their business clients which represents 70% of all the clients are more demanding. During the tender processes those clients ask about hotel's sustainability work and policies. Leisure customers who constitute 30% of all the customers "*are starting to be interested too*". However, the representatives of the hotel in Jyväskylä mention some customers are keen on sustainability but others do not pay attention to it. Therefore, the hotel needs to establish balance between the demands of all the customer's groups and to find ways to involve all the customers into its sustainability agenda.

The interviewees from the private sector agreed that there is cooperation between the stakeholders but they would like to improve it (Table 6).

Assessing the role of VJR as their stakeholder the event organization mentions that there is collaboration with the company but they would like to improve it. For instance, they do not decide about how people get to Jyväskylä to take part in the event: by train, car, bus or plane. Therefore, they suggest that VJR can inform tourists about the best environmentally friendly way to get to the region. The event organization also underlines the necessity to improve cooperation with the transportation organization 1. They also mention that they want to know more about people working in other companies with environmental issues. It would be perfect if VJR can help with this. The event organization "*would like to sit together with different organizations and think how they can make Jyväskylä region more sustainable together*". They also see the cooperation possibilities with educational organizations.

The hotel mentions that there are some trainings happening, but they would like to see more intensive focus of VJR on foreign customers, underlying communication of important environmental information. They are also interested in cooperation with the educational organizations in Jyväskylä and they have a positive experience of having projects on the environmental issues with the university. The restaurant mentions that they do not have particular ideas of how to cooperate with VJR but they would like to participate in thematical trainings related to environmental commitments. They want to get more information about the positive now-how of other business and be assisted in green marketing.

TABLE 6   Private sector (companies). Interviews' data summary (emissions measurement and stakeholder cooperation).

Dimension	Restaurant	Event organization	Hotel
Emissions'measurement in practice	No	Yes, documentation: electricity, water consumption, transportation	Scope one, scope two emissions Plan to include also scope three emissions
Cooperation with stakeholders	Almost no cooperation	Active cooperation Websites, meetings	Reporting, info sheets
Ways to improve cooperation	No special ways mentioned	More common events with stakeholders Improve cooperation with transportation organization 1 Cooperation with educational organizations	Involve all customers

5 DISCUSSION

In this chapter answers to the research questions will be discussed based on the theory chapter. In the research findings chapter the VJR's stakeholders were grouped "according to the activity that they carry out and therefore their possible common interests". (Damián et al., 2021, p.16). The four groups identified (public and private sectors, education and transport sectors, see Figure 5) were similar to the ones found in other studies (Damián et al., 2021, p.16). In this chapter the stakeholders' prospective towards decarbonization and possible VJR's role will be discussed in both ways: revealing commonalities and specifying the distinctions.

5.1 What is the decarbonization prospective of the VJR's stakeholders? Do they act voluntarily or comply with the law?

Research shows that most of the VJR's stakeholders are aware of the decarbonization and are willing or already contributing to it. Larger organizations or those organizations that due to their operations are bind by international standards measure their carbon emissions. Small organizations either do not measure at all or just do it as parts of larger organizations. However, no shared measurement scheme was identified, measurements are performed in a different way (depending on the field of operations, clients' and business partners' demands, etc.). Most of the VJR's stakeholders have emissions related-goals. Carbon neutrality by 2030 constitutes the most common goal, although interviewees demonstrate field-specific subgoals and diverse roadmaps. These findings correlate with the previous research. For instance, Müller (2023) points out that decarbonization commitments "are very heterogeneous in terms of motivations and the implementation of targets" (Müller, 2023, p.2) due to both:

"different ambitions and scopes" and "lack of consistent and binding measurement and reporting standards of carbon management" (Müller, 2023, p. 5).

Most of the interviewees from all the sectors: public, private, education and transport note that they act voluntarily when it comes to emissions cutting. Indeed, "the advanced sustainability practices are voluntary initiatives…in undertaking such practices a firm does not have a set of guidelines or regulations to turn to "(Sharma & Henriques, 2004, p. 174). However, voluntary initiatives help to shape polices and are of high importance. According to Liu at al "we must rely on truly practising and refining the policies and measures to find the best method of carbon emission reduction in tourism" (Liu et al., 2023, p.16). Becken (2019) underlines that change may be initiated at the bottom and be driven by "entrepreneurs, innovators and early adopters in the tourism industry" (Becken et al, 2019, p 439).

Nevertheless, some studies show that the attitude towards voluntarism expressed by the VJR's stakeholders might be case specific (reflecting the mindset in Finland). For instance, Müller (2023) points out that although the studied organizations acknowledge "their responsibility for decarbonization and publicly confirm it through various commitments … there is always a basic expectation (or hope?) that the government will issue binding regulations" (Müller, 2023, p.12).

5.2 What opportunities related to carbon emissions reductions VJR's stakeholders foresee?

VJR's stakeholders' perceptions towards the opportunities related to decarbonization are rather diverse. However, economic efficiency, understanding that emissions' reduction "helps to save money" is the most frequent answer of the interviewees. This correlates with other studies (Gössling et al., 2023; Müller, 2023) and confirms that tourism stakeholders "are more positive about the economic impacts of tourism" (Graci & Van Vliet, 2019, p.65).

VJR's stakeholders also emphasize the importance of environmentally friendly solutions, mitigation, resource wisdom, ethically right behaviour, necessity do better for future and improve situation of the world. This shows that cost efficiency perceived as an opportunity of the decarbonization strategy is also combined with the ethical considerations which proves the special mindset in Finland highlighted in the theoretical chapter (Renfors, 2024). In general, "this reflects a broader shift in public opinion towards sustainability and environmental concern, which organizations are keenly aware of" (Müller, 2023, p. 10).

VJR's stakeholders associate carbon emissions reduction with forerunners' position. As Müller fairly points out "organizations recognize the importance of showing leadership in decarbonization matters; by actively communicating their

decarbonization initiatives, they aim to signal their expertise, knowledge, and commitment to addressing climate change" (Müller, 2023, p. 10). Morevover, being a forerunner means to demonstrate commitment to decarbonization and, therefore, answer the increasing expectations of customers and clients, build trust with investors, regulators and the general public, "fostering long-term relationships and mitigating reputational risks" (Müller, 2023, p.10).

The stakeholders of the case company also note such opportunities related to decarbonization as innovation, digitalization. Indeed, as pointed out by Becken (2019) utilization of digital technologies, innovations have become more common in the tourism. The industry "has benefited from diverse technological innovations that helped reduce the carbon intensity of delivering tourism-specific services" (Becken, 2019, p. 427).

5.3 What risks and obstacles related to carbon emissions reductions VJR's stakeholders foresee? Are their financial resources sufficient?

According to Graci & Van Vliet "there is a great need to understand barriers and opportunities for stakeholder involvement and sustainable tourism development" (Graci & Van Vliet, 2019, p.65). Some authors discuss that "even being aware of importance of sustainability agenda in tourism stakeholders can still have resistance towards it" (Graci & Van Vliet, 2019, p.64).

VJR's stakeholders' perceptions towards the risks and obstacles associated with decarbonization are rather diverse, but do reflect the findings discussed in the theoretical chapter (Gössling et al., 2023; Müller, 2023; Wang et al., 2022; Caritte et al., 2015; Lister, 2018). Lack of finance was one of the main risks revealed throughout the interviews. Hospitality businesses (private sector stakeholders) frankly point out that they are in the recovery stage after Covid. Many other stakeholders note they depend on the investments and there is always a risk of money shortage. This shortage can be linked with one more risk: changes in the bigger environment (Covid pandemics, war in Ukraine) that provoke relocation of financial resources from sustainability issues to security issues, for instance. These findings correlate with the previous research. For instance, Hahn et al.'s study (2015) reveals such risk and obstacles as: broader context's influence, need for fundamental organizational change and contradiction between the short-term focus and long-term impact (Hanh et al, 2015).

Another obstacle identified is the fact that organizations lack skilled, specially trained people, in charge of sustainability agenda and carbon emissions reduction in particular. Employees in charge are combining sustainability tasks with main work (that was an issue for the education organization, restaurant, for instance). This also brings another risk: luck of due time. That was not an issue for big organizations that have separate sustainability managers. Indeed,

previous research reveals that decarbonization is seen as complex and time consuming and organizational, human resources are as important as the financial ones to implement decarbonization commitments (Gössling et al., 2023; Müller, 2023).

Technical side, reliable emissions data across the value chain, possibility of greenwashing are also perceived by the VJR's as risks and obstacles. Finally, dependency on the stakeholders' involvement constitutes a barrier. According to Müller (2023) decarbonization measures need to be transparently communicated, their effectiveness to be discussed in organization-organization relationship and in broader environment. Stakeholders' role will be discussed further.

5.4 How do VJR's stakeholders cooperate with their stakeholders?

Interviews helped to "get in-depth insights to stakeholder relationship" (Graci & Van Vliet, 2019, p.65). Most of the VJR's stakeholders state they cooperate with their stakeholders. Main channels for cooperation can be summarised as: websites, social media, projects, working groups, Glasgow Declaration's signatures' network, seminars, conferences, fairs, panel discussions, projects, meetings, gatherings, feedback, sharing information, reporting, info sheets. Research findings also reveal the interconnection between the VJR's stakeholders, the do not only cooperate with VJR but also with each other (see Figure 5).

However, most of the interviewees underline the cooperation should be improved. There are different avenues for such an improvement. While some organizations choose to concentrate on external stakeholders, other emphasise more bottom-up cooperation inside the organization. One of the public organizations underlines the necessity for its external stakeholders to cooperate with each other. Organizations emphasize more cooperation on funding, education, more opportunities for business to communicate its solutions, more common events.

Indeed, "greater involvement of the stakeholders can lead to an increase in quality and value of tourism development at the destination" (Graci & Van Vliet, 2019, p.64). Studies show stakeholder interest can play a significant role in the sustainable development of tourism. "Lack of shared vision, along with clear leadership and long-term strategy are the most important factors hindering the sustainable development of tourism"(Graci & Van Vliet, 2019, p.65).
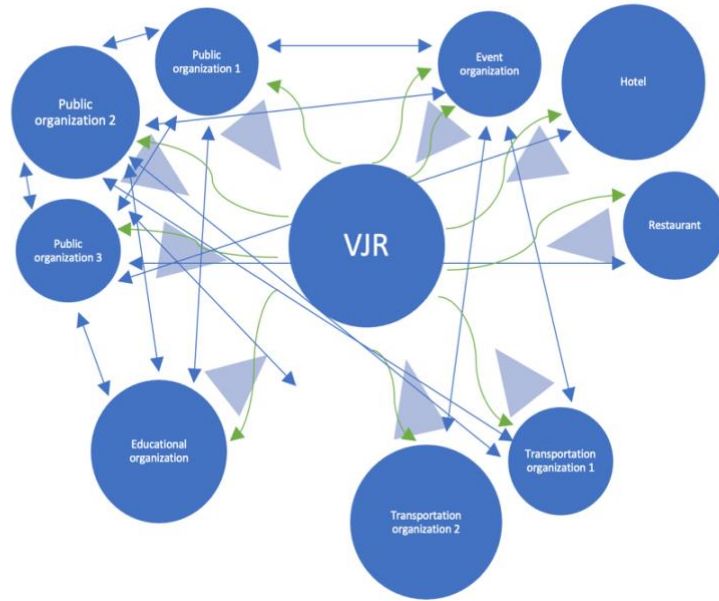
FIGURE 5   VJR, its stakeholders and their connections to each other (author's illustration).

5.5   How can VJR assist, support, stimulate, influence, coordinate decarbonization work of its stakeholders?

In the theory chapter the importance of stakeholder work for tourism actors were discussed both from larger perspective of sustainable tourism and the decarbonization viewpoint in particular (Gössling et al., 2023; Müller, 2023; Damian et al., 2021; C. Liu et al., 2019). Sharma & Henriques underline the need to engage stakeholders to "systematically identify, explore, and integrate their views and keep its fingers continuously on the "sustainability pulse" of its core and distant constituents" (Sharma & Henriques, 2004, p. 176).

Analysis of the research findings shows that VJR represents an important collaborative partner for most of its stakeholders while only a few mentions there is no direct or small cooperation with the case company. Those who do have active cooperation with VJR also point out there is a potential to improve the collaborative practices.

VJR's stakeholders would like to benefit from the case company's strong marketing communication power. They suggest that VJR informs customers (tourists) about environmentally friendly, carbon-free tourism solutions. This corresponds to the previous research findings. For instance, Liu et al. underline it is important to "promote the pro-environmental practices, encourage other stakeholders to follow pro-environmental practices, attract green-aware tourists" (C. Liu et al., 2019, p.301). Sharma & Henriques point out that information on sustainability "has a positive and significant impact on recirculation sustainability practices"(Sharma & Henriques, 2004, p. 172).

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VJR' stakeholders especially emphasize the importance of informing tourists about the sustainable transportation. The role of transportation in green skills is highlighted in previous studies underlying the importance to promote sustainable transportation strategies, environmentally friendly forms of travel. "Sustainable transportation includes not only the role of tourists but also the role of supply chains as the tourism sector strongly interlinked with other key sectors" (Renfors, 2023, p.12).

One more desirable form of cooperation with VJR, from its stakeholders' point of view, are trainings, including engagement of the education organizations. Stakeholders note that they want to do more but internal resources are not enough to discover better ways of dealing with carbon emissions on their own. They mention that trainings organized by VJR for tourism actors would be a good solution.

Indeed, "sustainability in practice means creating a network of companies working in the field of sustainable economy and jointly promoting environmental awareness" (Paunović & Jovanović, 2017, p.5). As Paunović & Jovanović fairly point out "the best way to promote is by diffusing success stories that act as role models and evidence that it is possible to follow the sustainability path and be successful" (Paunović & Jovanović, 2017, p.5). Therefore, the authors emphasize that it is important to invest more into communication of opportunities related to sustainable development (Paunović & Jovanović, 2017). Well educated and informed stakeholders who become "active participants in the change process are of crucial importance for implementing sustainability as a concept" (Paunović & Jovanović, 2017, p.12).

VJR's stakeholders also underline the value of more intensive cooperation, new ways of it, common projects and necessity to define joint goals. They see VJR as an organization that can assist other stakeholders to work closer with each other, as coordinator of common sustainability efforts for the tourism sector in the region. This corresponds to the studies of Costa & Lima who point out that "building common values, where all parties involved contribute to the common purpose of economic, social and environmental sustainability" is crucial (Costa & Lima, 2018, p. 52). The authors note that it is not easy to establish, consolidate and maintain cooperative relations, but "long-term relationship is worth it although advantages are not immediately visible, there is a need to invest efforts" (Costa & Lima, 2018, p. 53). Their study shows that "cooperation contributed to the positive impact on sustainable development of the tourism in the region" (Costa & Lima, 2018, p. 53).

Many factors make it a challenge for VJR's stakeholders to cooperate. Those factors were discussed above when we touched upon risks and obstacles. Therefore, the VJR role in coordinating the common work of stakeholders is hard to underestimate.

Alongside with potential avenues to improve VJR's cooperation with its stakeholders the research findings help to identify the main strengths of the company that can be utilized in its decarbonization strategy. In the case study section of this Master's Thesis it is noted that VJR is a small organization that can't contribute much to emissions reduction goals, for instance, throughout environmental management of its assets or workers' activities. However, as a

marketing organization for the regional tourism it has a big influential prospective.

Indeed, interviewees underline the influential power of VJR. Case company's stakeholders emphasize that VJR can raise awareness of its stakeholders, including tourism businesses and tourists. Awareness-rising measures are very important. "Whether it is about tourist signage in order for the tourists to better understand and value the nature, or about counselling on energy efficiency for the hotels, public relations work and communications are essential parts of sustainable tourism." (Paunović & Jovanović, 2017, p.6).

Renfors underlines the necessity to "increase customers' environmental learnings, encourage their engagement and support their transition into green economy"(Renfors, 2023, p.8). The author points out the need to guide, educate, motivate tourists, communicate business's efforts related to environmental sustainability and actively engage tourists in sustainable behaviour (Renfors, 2023). Even if tourism utilizes the destination as a product for travellers (Harish & Rao, 2024), the natural and human resource of the destination should not be overused or become subjects of unsustainable practices.

As a destination marketing organization VJR has strong communication resources. All the interviewed stakeholders underline this. This is definitely the stakeholder that has "more power to transmit information in the network to a great number of others" (Damián et al., 2021, p.11). This position of the case company in its stakeholder group as the one with the highest communication frequency is crucial. According to Damián et al. "the use of the communication frequency has proved to be a practical tool to determine the power of each stakeholder in the process and allow the stakeholders themselves to decide the influence degree of each stakeholders' opinions". (Damián et al., 2021, p.16).

According to Paunović & Jovanović "well-informed stakeholders are crucial for accepting, planning, lobbying for, participating in and managing sustainable tourism (Paunović & Jovanović, 2017, p.11). Renfors points out that "sustainability communication skills include understanding the concept of green washing; making transparent the measures implemented by the enterprise and its goals and effort to make a shift towards the green economy and communicate these measures to the customers and other stakeholders." The author emphasizes that "sustainability communication goes beyond traditional marketing communication as the stories have a significant role in the green transition" (Renfors, 2023, p.12).

To sum it up, this research represents the "consultation of a wide range of stakeholders in an in-depth manner" (Graci & Van Vliet, 2019, p.65). This comprehensive stakeholder consultation with VJR's stakeholders reveal their decarbonization prospective of voluntary nature. It identifies the opportunities, risks and obstacles stakeholders associate with the carbon emissions reduction. The research findings show the stakeholders collaborate with other organizations and VJR in particular but this collaboration can be improved. VJR can assist its stakeholders in performing their decarbonization practices throughout communicating more, utilizing its marketing power, raising awareness, connecting stakeholders to each other, organizing trainings, acting as a coordinator of stakeholders' cooperation. The research reveals the company's

main strengths such as: influential and communication power (for instance, when it comes to promoting carbon-free transportation, events), role of a channel to reach business and customers in tourism: inform, raise awareness, change way of thinking, educate, support tourism companies in communicating their best practices to others, dissemination of knowledge and know how.

5.6   Practical Implementations

"Stakeholder theory defends that including all stakeholders and their respective interests leads to effective management strategies" (Graci & Van Vliet, 2019, p.64). As it is mentioned in the theory chapter VJR is planning to sign the Glasgow Declaration and from practical point of view this Master's Thesis is intended to investigate how this task should be managed taking into consideration the case company's stakeholders' prospective. Based on the research findings and their analysis practical relevance of this academic endeavour can be discussed.

In the theory chapter the importance of such phases of stakeholder work as understanding and engagement is emphasized (see table 1). Mitchell&Lee (2019) while discussing five phases of stakeholder work underline that understanding and engagement phases comprise the culminating objective of cooperative efforts towards stakeholders. The research findings can help VJR to understand the decarbonization practices and goals of its stakeholders, including opportunities and barriers, and taking into consideration participative and collaborative approach to engage stakeholders into its own carbon emissions reduction work. As it was pointed out above, in such work it is important for VJR to realise its leadership role in building shared vision between its stakeholders.

This research brings clarity on how VJR can enrich the quality of its cooperation with its stakeholders. This is crucial if the case company decides to sign the Glasgow Declaration and develop Climate Action Plan under it. The research reveals that most of VJR's stakeholders share the same goal to become carbon neutral by 2030. The cooperation with stakeholders can be built on that goal. However, this goal is voluntary for the stakeholders and their efforts towards it need to be aligned. It is worth underlying that Glasgow Declaration sets a goal only to cut emissions half by 2030 and become net zero by 2050. This means that VJR stakeholders have more ambitious goal. Moreover, cost efficiency is not the only opportunity that VJR's stakeholders connect to decarbonization. The case company's stakeholders are aware of the fact that low carbon emission strategy is the only way to sustainable transformation of tourism sector.

This means the goal of Glasgow Declaration for just transition alongside with Declaration's five shared pathways (measure-decarbonize-regenerate-collaborate-finance) are absolutely feasible and relevant in the context of Central Finland tourism. The main challenges on the way of this transition process are: need for timelines, assigned responsibilities, complicated, time consuming and costly emissions reduction practices. However, understanding the benefits can

mobilize the stakeholders. VJR can help by offering good level of communication, arranging common projects with assigned responsibilities and timelines, showcasing of best practices, sharing, educating on how to identify emissions sources, calculate and plan reduction, promoting sustainable transportation.

VJR wants to sign the Declaration during the Central Finland Strategy period. It may be concluded that based on the research findings analyses above VJR's biggest potential for positive impact related to decarbonization is in communication and influence areas. The case organization can put effort into enhancing communication to customers about carbon neutral choices as part of marketing communication. More to that, VJR can guide tourists towards using sustainable services, rising awareness towards acting in a manner that takes environment and carbon emission reduction into account. As it is mentioned in the Central Finland Tourism Strategy, the region is highly attractive for those travellers who seek true nature experience. Domestic visitors have a special attitude to the nature but for international visitors the experience of nature must be productized and packaged and communication with regard to environmental issues should be an essential part of the final product and package (Visit Jyväskylä Region, 2024b).

It is also important to keep on communication and influence roles in connections with businesses related to tourism in the region, to steer tourism enterprises towards considering their own choices from the point of view of environment-friendly, carbon neutral development and towards acting accordingly.

The results of the Master's Thesis research can be utilized by other DMOs across Finland and internationally as it represents a valuable illustration of the stakeholders prospective towards the decarbonization in tourism. Those tourism actors who have signed the Glasgow Declaration or are planning to sign it can also learn from this study.

5.7   Limitations

This Master's Thesis project did not have a capacity for a large stakeholder analysis. The VJR's stakeholder's own stakeholder groups were not studied and tourists who represent major case company's stakeholders were not interviewed. The number of the performed interviews was limited to nine although most of the core stakeholders of the case company took part in the research.   The conducted case study considered only one DMO – Visit Jyväskylä Region. Potentially a similar study can be performed in the future comparing several DMOs, those who already signed the Glasgow Declaration, for instance. Geographically study was narrowed to Jyväskylä, Central Finland. The author of the Master's Thesis did not work on a task of VJR's stakeholders' identification but rather utilized the group of stakeholders defined earlier by VJR.

5.8   Ideas for further research.

The topic of decarbonization in tourism is crucial. This Master Thesis investigates this topic from the stakeholders' perspective of DMO in Central Finland that is planning to sign Glasgow Declaration. The limited number of VJR's stakeholders were studied. Further research can involve wider stakeholders' groups, have wider geographical boundaries and investigate tourists' viewpoints towards decarbonization.

The author of the Master Thesis is aimed at continuing her research in the area of companies' environmental sustainability commitments expanding the subject to the social sustainability aspects as well. Therefore, the new EU environmental and human rights due diligence rules and internationally set voluntary standards will be analysed and SMEs from the Central Finland Region will be studied to find out how those new rules and standards are treated, perceived by the SMEs who actually are not legally bound either by the new rules or standards. Central Finland's SMEs are defined as the focus companies since the applicant is already familiar with the region and its business environment while working on the Master's Thesis project with VJR and its stakeholders.

6. CONCLUSIONS

The basic aim of this research was to provide VJR, the DMO for Central Finland with information about its stakeholders' decarbonization prospective. Carbon emissions' reduction practices, benefits, risks and obstacles associated with the decarbonization, stakeholder cooperation and VJR's role in it were viewed from the perspective of the different stakeholders representing public, private, transportation and educational sectors. The stakeholders' prospective study was conducted to identify the priority lines of action for the case company that is planning to sign the Glasgow Declaration.

The research found that most of the VJR's stakeholders measure some of their carbon emissions and set the goal to become carbon neutral, ideally by 2030. Emission's reduction is largely associated with the possibility to save money and be self-efficient, but also with ethical issue of combating climate change for the better of the planet and others. Financial risks are the primary risks that VJR's stakeholders relate to the decarbonization, with some other risks like luck of separate sustainability managers, major changes in the external environment (pandemic, war) being mentioned. VJR's stakeholders do cooperate with their stakeholders with regard to decarbonization agenda but this cooperation needs improvement. VJR is seen by its stakeholders as a potential leader, coordinator of such cooperation. According to its stakeholders, the case company poses profound marketing and communication power holding an outstanding position within its stakeholders' group.

The research suggests that the influential and communication power of VJR can be utilised in such decarbonization-oriented actions as: raising awareness of tourists and tourism businesses about carbon neutrality, communicating information about decarbonization in tourism, promoting carbon neutral transportation, organizing trainings and other forms of collaboration for its stakeholders in order to educate, create opportunities for best practices sharing, setting common goals, timelines and assigning responsibilities. These practical implications should help in facilitating stakekeholder's engagement work of the case company and are recommended to be taken into account as the elements of potential action plan under the Glasgow Declaration.

Research conclusions regarding VJR's stakeholders' perceptions, although case specific, can be generalized to other destinations, another DMOs in Finland and abroad as well as signatures and potential signatures of the Glasgow Declaration. The research increases understanding of stakeholders' involvement and management of sustainable tourism in general (Graci & Van Vliet, 2019).

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APPENDICES

APPENDIX 1: "Interview Questions"

Here the interview questions are presented. The interviews were conducted only in English.

1. Could you, please, briefly introduce yourself and your organization?

2. Do you measure your carbon emissions? How?

3. How do you plan to reduce emissions?

4. Has your organization set goals to cut carbon emissions? Do you have a NetZero goal?

5. What are the deadlines, timelines you are oriented at?

6. What opportunities related to reducing emissions do you currently face or foresee?

7. What risks and obstacles related to reducing emissions do you currently face or foresee?

8. Do you have enough financial resources to meet your decarbonization goals?

9. Do you plan to or already share your goals, progress, challenges with your stakeholders? How? Through what channels?

10. Who are your stakeholders related to cutting emissions task? Is your collaboration with the stakeholders in order to cut emissions sufficient or does it need improvement?

11. How can Visit Jyväskylä Region – tourism marketing organization for the Central Finland –assist you in reaching your decarbonization goals? What kind of assistance have you already received from VJR? What can be improved?

12. When you cut emissions are you acting voluntarily or are you bind to do so by law? What would you prefer: to act voluntarily and go beyond the regulations or just follow the regulations?

APPENDIX 2: "Letter to the interviewees"

Here the text of the letter to the interviewees is presented.

I am Elena Plotnikova and I am currently writing my Master Thesis at the Business School of the University of Jyväskylä. I study business and sustainability at the program Corporate Environmental Management.

My Master Thesis is dedicated to the topic of decarbonization in the tourism sector. The case company for my study is a regional Destination Management Organization Visit Jyväskylä Region. VJR is aimed at signing the Glasgow Declaration on Climate Action in Tourism (2021). The Declaration is a non-binding bottom-up initiative for the actors from tourism sector. It sets a voluntary goal to cut tourism emissions in half by 2030 and reach Net Zero by 2050.

My research purpose is throughout VJR Stakeholders' interviews collect the data on their possible contribution to VJR's decarbonization action under the Glasgow Decalration including prospectives, risks and obstacles stakeholders associate with the emissions' reduction. VJR will get an opportunity to decide what signing of the Declaration would demand from it. A wide range of tourism actors who already signed or plan to sign the Glasgow Declaration might benefit from the research, including your own organization.

I am aimed at interviewing up to 10 specialists working in the tourism sector in Jyväskylä (representing different organizations, stakeholders of VJR). Hope, you could be one of those.

The research is supervised by Stefan Baumeister, Senior Lecturer & Adjunct Professor, Program Director, University of Jyväskylä and Johanna Maasola, Travel Coordinator, Visit Jyväskylä Region.

The research is conducted in English.

Sincerely,

Elena Plotnikova