

## **Enhancing sustainability through implementation of balanced scorecard: a case study of beach resorts**

### **ABSTRACT**

Sustainable tourism development has become an increasingly important strategic goal for world class destinations. Global tourism industry leaders realize that sustainable tourism development is critical to the conservation of nature and the preservation of indigenous culture. Tourism destinations often are dependent on natural and cultural/heritage resources to form their attractions bases which are linked to the economic vitality of local communities. It is claimed that sustainable tourism, when properly managed, will provide the economic incentive to preserve natural areas for low-impact use. One of such attractions in the Southeast Asia is the beach resorts. Beach resorts managed to attract the tourists due to the attractive nature and sandy beaches. However, prior studies claimed that these resorts were not properly managed and further actions need to be taken to ensure its sustainability. Thus, this study aims to examine how four perspectives of balanced scorecards are implemented in enhancing the sustainability of these resorts. This study is a qualitative research where data were collected from nine beach resort. Researchers applied face to face in-depth interviews on resorts' owners or/and managers. The interviews were recorded and transcribed. The interview results appear to indicate that the resorts moderately applied the four perspectives of balanced scorecards. Beach resorts focus mostly on financial perspective. Though, attention were also given to the quality of the services given to customers because they realized that customers were important. Cost constraints resulted in the learning and growth perspective and internal business processes were not thoroughly implemented by the resorts. This study contributes to the sustainable tourism literature especially relating to the beach resorts in islands.

**Keyword:** Sustainability; Tourism industry; Beach resort; Balanced scorecard