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Exploring Business Ethics and Social Responsibility in Tourism Organizations Amid Environmental Changes

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ABSTRACT



Purpose: The paper examines the concepts of business ethics and social responsibility in tourism organizations and how these concepts affect their actions and strategies in an era of rapid environmental changes in France. The goal of the study is to investigate the role of ethical operations and social responsibility in organizational performance and sustainability in the tourism industry.

Method: A mixed-methods approach including qualitative interviews with key tourism industry leaders and quantitative surveys of employees from different organizations. SmartPLS was used to do Structural Equation Modeling (SEM) analysis, which means that the company included business ethics, social responsibility, managerial behavior, and organizational outcomes in the analysis of statistical significance.

Findings: The study finds a positive influence of business ethics on competitive advantage in tourism organizations and an encouraging effect of the practice of social responsibility on customer loyalty. In addition, managerial ethical behavior importantly mediates the connection of organizational culture to employee performance. Impacts of Environmental Changes on Ethical Practices and Organizational Sustainability Relationship.

Novelty: This study makes a novel contribution to the field by examining the emerging relationship between business ethics, social responsibility and environmental transformations, specifically in the context of the tourism sector in France. It underscores the importance of ethical leadership and the incorporation of sustainable practices in tourism businesses.

Implications: The implications derived from the findings imply that tourism organizations should focus on ethical training, social responsibility in strategies, and sustainability in views of environmental changes for their competitiveness. This information shall be used by the policy makers and leaders of the Industries to prepare more ethical and responsible tourism element.

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1. Introduction

The last couple of years have brought the tourism industry enormous environmental and socio-economic difficulties, forcing any organizations within this sector to reconsider their business ethics and social responsibility values. The rapid environmental changes, like climate changes and



biodiversity loss and the higher rate of disasters, are already affecting tourism-dependent regions such as France (UYARRA et al., 2005). Moreover, stakeholder awareness of sustainable practices has prompted tourism organizations to remain competitive in the global market by taking ethical principles on-board (Dimitrovski et al., 2021; Musavengane, 2019). The adoption of corporate social responsibility (CSR) frameworks those which align with the UN Sustainable Development Goals (SDGs) has further highlighted the importance of ethical governance (Patuelli et al., 2022; Silva, 2021). In addition, the subjects of responsible innovation and the ethical use of technology are becoming increasingly important as consumers are requesting more transparency and accountability, prompting businesses to show their ethical dedication with both concrete actions and sustainable development (Dörr & Lautermann, 2024; Sharifi et al., 2024). As one of the largest tourist destinations in the world, France provides a context through which to examine how ethical practices are countering the industry dynamic in each of these evolving pressures within the tourism sector (Thomas et al., 2011).

The main problem is the gap between ethical theory and the practice within tourism organizations. Although ethical conduct is often emphasized as an important contributor to business success, its application tends to be blocked by conflicting managerial priorities, constrained resources, and uncertain ethical codes (Brenkert, 2009). In many situations, for example, managers may prioritize short-term one success at the expense of long-term ethical issues, and this misalignment between organizational goals and societal expectations becomes a working issue in several organizations (Stahl et al., 2020; Z. Wu & Pagell, 2011). Furthermore, with no defined ethical principles and guidelines, practices vary from one organization to another, affecting stakeholders' trust (Derakhshan et al., 2019; Laine et al., 2024). Beyond tourism, where such practices are shown to have significant impacts on individual and then country-level behaviours (Batalden & Stoltz, 1993; Epstein & Roy, 2001), taking such measurable actions for improvement will become ever more apparent in terms of the potential for effective change. This issue encourages a more thorough inquiry into how ethical and socially responsible definitions, practices, and thinking are held, articulated and embedded (or not) within the organizational architecture (Archel et al., 2011; Pandza & Ellwood, 2013).

Ethical behavior at the individual level personal integrity and ethical values is often grounded in ethical organizational behavior, which is usually based on the stakeholder theory (Dey et al., 2022; Treviño et al., 2014), where the ethics of decisions are considered in the light of the long-term sustainability of the organization (Svensson et al., 2010; L. Wu et al., 2017). The argument here is that ethical practices are two-fold: on one side they are intrinsic obligations, on the latter they are instrumental policies enhancing trust, loyalty, and the position on the market (Angeli & Jaiswal, 2015; Rotemberg, 2006). Another theoretical framework that is relevant in this regard is Carroll's CSR Pyramid, which delineates the ethical, legal, economic and philanthropic responsibilities of organizations (Brunk, 2010; Kim et al., 2016). Rather than seeing ethics as a comfortable add-on, these frameworks illustrate that they need to be part of a company from the ground up (Azapagic, 2003; Boyce, 2008). These theories help understand the theories used by tourism organizations in France to manage ethical dilemmas and improve its social responsibility.

Business ethics and social responsibility have become crucial aspects for tourism organizations in addressing global challenges and societal scrutiny. Past research produced mixed results on the effect of ethical practices on performance of organizations. Latif et al. (2020), Martínez & Rodríguez del Bosque (2013), proved a positive relationship between the ethical practices of businesses towards customers & customer loyalty, specifically in the European tourism sector, whereas (Cheffi et al., 2023; Ciliberti et al., 2008), highlighted significant gaps in actually executing ethical practices as there are numerous resource constraints on SMEs. (Rim et al., 2016; Zhang et al., 2019) has identified that some organizations can benefit from improved reputations through CSR initiatives, while others fail to align those practices with organizational objectives.

In the French context, tourism organizations have long been on the cutting edge of sustainable tourism practices, but research has also shown that the application of ethical principles varies from region to region and organization to organization (Font & Lynes, 2020). This contradiction suggests that you will have a deeper understanding of the complex way in which ethical frameworks can be integrated into diverse organizational cultures. This study is unique in that, while literature concerning the intersection of tourism with ethics, social responsibility and environmental changes has often been focused on the

global south, it fills the gap within the literature specifically around the French tourism industry. So, as there is ambiguities and uncertainties in the context of the tourism industry, this study also aspires to develop practical strategies that could help tourism organizations translate these insights to actions by ensuring more responsible practices before the eyes of the society.

2. Critical Review

2.1 Theoretical research

This theoretical study is grounded in the Stakeholder Theory and Carroll's Pyramid of CSR. A relevant theory in CSR and CSR strategy context is Stakeholder Theory (Freeman et al., 2020), stating that a business must take into account the interests and expectations of every stakeholder such as employees, customers, communities and the environment in order to achieve sustainable success. This would, in turn, encourage their ethical behaviour and sense of moral responsibility to others, leading to a better world for the one and all, off of their ethical standing, but it can also increase and better their business as a whole (Jones et al., 2021). Carroll (2019) identifies four basic responsibilities of businesses that are arranged hierarchically in the CSR Pyramid which include economic, legal, ethical and philanthropic responsibilities. This list of responsibilities serves as an outline for integrating ethical behavior into business. For tourism organizations, this means striving for legal compliance, maintaining ethically based practices when dealing with stakeholders, being active in community-supportive undertakings, and promoting sustainability. This study aims at extending these theoretical bases by exploring their application to tourism organizations in France, and discussing how these theories become effective in practices- undergirding organizations in dealing with environmental pressures and stakeholder developments.

2.2 Ethical Awareness and Organizational Culture

Ethical awareness is the recognition of the presence of ethical challenges. This awareness is crucial in shaping organizational culture a set of shared values, beliefs, and norms that characterizes behavior of tourism organizations. As an important part of the company formation/education, ethical awareness assists in developing a setting that

encourages employees to make decisions consistent with organizational objectives while also taking into account social norms (Treviño et al., 2020). The organizational culture, then, justifies ethics because it describes the acceptable behaviors (Schein, 2021) and sets the presence of ethics standards in members of the organization as a vital consideration. Kaptein (2019) found that organizations with strong ethical cultures are more likely to achieve long-term success by fostering trust and loyalty among stakeholders. In terms of French tourism, cultural diversity and regional differences violation diversity call for adaptation to the approaches should, at least initial strategies for instilling an ethical awareness. Moreover, ethical training initiatives and motivational transparency, such as clear, read and understandable communication channels have demonstrated to strengthen employees ethical decision making ability (Shafer et al., 2021).

2.3 Managerial Ethics and Decision-Making

Managerial ethics is the application of teaching to identifying, evaluating, and making decisions in business contexts. Managerial ethical behavior sets a standard for managerial conduct in organizations, and is thought to have a substantial impact on employees and the organizational culture (Mayer et al., 2019). Ethical decision-making requires balancing competing interests, necessitating that long term ethical goals are prioritized above short-term financial gains (Jones et al., 2021). Customs and practices in tourism organizations, particularly in France, impose unique ethical dilemmas upon managers while executing environmental sustainability and cultural preservation within organizations as well as stakeholder identification and engagement within organizations. According to Thomas et al. (2023) By investing time in ethical decision-making, managers can develop their capabilities to address complex cases, including mitigating the environmental costs of tourism activities. Willingness to negotiate stakeholder expectations through transparency and inclusiveness in decision making also builds trust (Freeman et al., 2020).

2.4 Impact of Ethics on Organizational Performance

There has been a considerable amount of research on the link between ethics and performance of an organization. Ethical practices play a role in organizational performance because they increase

stakeholder trust, employee satisfaction, and customer loyalty (Bramwell & Higham, 2020). According to a study carried out by Font and Lynes (2020) ethical tourism organisation may enjoy higher customer retention rates and better positioning within the marker. But ethical implementation calls for reconciliation between financial and ethical goals. Whereas some organizations realize immediate gains, others face pushback due to entrenched practices or resource-dependence (Hall et al., 2021). Tourism in France is a highly competitive industry, and ethical practices can be a differentiator for the industry, particularly in attracting environmentally-conscious tourists.

2.5 Social Responsibility in Tourism Organizations

Social responsibility in tourism is the exchange of ethical and/or moral principles for conscious consideration of human rights and environmental development in tourism, so as to guide business development. In particular, CSR initiatives have become more common among French tourism organizations as they seek to respond to the expectations of their stakeholders and comply with even more far-reaching international agreements (Caruana et al., 2021). This involves efforts like investing in local communities, ensuring low-impact practices, and celebrating cultural heritage. However, it is still problematic to implement these practices universally across organizations, despite the increasing focus on CSR. Different organization types emphasize different aspects of social responsibility (Kozak et al., 2021); their size, resources available and cultural environments may dictate how much they are concerned with it. Despite challenges, successful examples show that CSR can be a powerful force for good that benefits both companies and communities alike.

2.6 Role of Environmental Changes in Shaping Ethical Practices

Ethics in tourism are also heavily influenced by environmental factors, including but not limited to climate change, depletion of resources and the general global sustainability of activities. Tourism organisations must change in the wake of this by becoming more sustainable including cutting greenhouse gas emissions and protecting biodiversity (Gössling et al., 2020). Sustainable practices reduce their ecological footprints and

improve their brand image. As such, France offers a variety of natural topographies that afford distinct opportunities and challenges in establishing ecologically sound practices. On the other hand, few organizations can contribute to eco-tourism due to a lack of experience or resources. Mitigating these disparities involves a collective effort from various stakeholders, including government bodies, NGOs, and private enterprises (Bramwell & Higham, 2020).

2.7 Hypotheses Development

Building upon literature and existing theoretical frameworks, the subsequent hypotheses of the study proposed in this paper will set the stage for a further analysis of business ethics, social responsibility and organizational behavior in the environmental context of the French tourism sector. Here is a breakdown of each hypothesis itself, and the reasoning behind it:

The principles of business ethics offer a framework for promoting sustainable behaviors and ethical decision-making, which can improve a company's image and competitiveness. Ethical behavior helps build trust with stakeholders in organizations which can have a positive impact on increasing customer satisfaction and loyalty (Treviño and Nelson, 2020). Practices such as these serve to distinguish one from the competition for France as a destination in this competitive world (Kaptein, 2019).

Corporate Social Responsibility (CSR) in tourism encompasses a multitude of aspects such as community engagement, sustainability practices, and equitable benefits distribution. Based on previous studies (Font & Lynes, 2020) CSR practices are most significant factor in developing customer loyalty, and customers insensitive about ethics are usually prefer organizations toward their values. Tourism in France is strictly merged with cultural and environmental preservation, hence corporate social responsibility (CSR) projects are a critical part of developing sustainable ties with stakeholders (Bramwell & Higham, 2020).

Managers in charge set the direction for ethical standards in an organization and serve as role models for employees. Mayer et al. (2019) stress the direct influence of ethical leadership on organizational culture, subsequently affecting employee attitudes and performance. Such a mediation role of managerial ethics is particularly pertinent in tourism, where the behavior of employees has both a direct impact on the quality of services, and subsequently,

on customers' satisfaction. By following the ethical standards, managers guarantee that cultural values are consistent with operational outcomes (Shafer et al., 2021).

Tourism organizations need to adopt adaptive and ethical practices to remain sustainable, given the broader environmental changes, including climate change and biodiversity loss. As newly aligned to sponsor green practices, organizations that implement environmental ethics in their strategies are better positioned to engage the challenges of sustainability (Gössling & Hall, 2020). This hypothesis suggests accordingly that the link between ethical practices and sustainability is contingent upon the level of responsiveness of the organization to environmentally-based changes within the first developed country that it is tested—namely, France's heterogeneous terrain of tourism.

Ethical Awareness Training Program - Training Sessions to Develop Ethical Awareness: According to Shafer et al. (2021), such programs greatly enhance ethical decision-making by embedding organizational values and standards into daily activities. For French tourism organizations, customized ethics training tools play an important role in dealing with unethical behavior that may cause problems (Kaptein, 2019).

H1: Business ethics positively influence the competitive advantage of tourism organizations in France.

H2: Social responsibility practices significantly improve customer loyalty in French tourism organizations.

H3: Managerial ethical behavior mediates the relationship between organizational culture and employee performance.

H4: Environmental changes moderate the relationship between ethical practices and organizational sustainability in the tourism industry.

H5: Ethical training programs have a direct positive effect on the ethical awareness of employees in tourism organizations.

3. Method Innovation

In the context of environmental changes, the role of business ethics and social responsibility has become increasingly crucial for the performance of tourism organizations, particularly in France. The tourism industry, often at the intersection of economic growth and environmental impact, faces

unique challenges in balancing profitability with sustainability. French tourism organizations, in particular, are navigating a rapidly evolving regulatory landscape, where environmental preservation is no longer optional but a key business imperative. By adopting business ethics that prioritize environmental stewardship and corporate social responsibility (CSR), these organizations can not only mitigate the adverse effects of environmental changes but also enhance their market position. Ethical business practices, such as transparent communication about environmental impacts, eco-friendly operations, and community engagement, foster consumer trust and loyalty. As studies have shown, businesses that integrate social responsibility into their strategic planning not only contribute positively to the environment but also experience improved financial performance and a stronger competitive advantage. This approach underscores the growing recognition that ethical practices and environmental sustainability are not mutually exclusive but complementary, driving long-term success in the French tourism sector.

3.1 Research Design

The mixed-method approach employed in this study allows for a more nuanced exploration of the relationship between business ethics, social responsibility, and the performance of French tourism organizations amidst environmental changes. By combining both quantitative and qualitative data, the research ensures a comprehensive understanding of the subject. The quantitative data, collected through surveys, offers measurable insights into the patterns and correlations between organizational ethics, responsibility practices, and their impact on performance. Meanwhile, the qualitative data, obtained from interviews and document reviews, provides deeper contextual insights into the strategies and challenges faced by tourism organizations. This approach not only enhances the reliability of the findings through triangulation (Bryman, 2021) but also allows for a richer, more holistic analysis of how ethical and socially responsible behaviors influence organizational success in an environmentally changing landscape.

3.2 Sampling Strategy

Table 1: Sample Distribution by Organization Type

Organization Type	Number Targeted	Expected Response Rate (%)	Valid Responses Expected	Key Respondents
Hotels	200	70%	140	Managers, Employees
Travel Agencies	150	65%	98	Managers, Employees, Clients
Cultural Heritage Sites	150	75%	112	Site Managers, Visitors
Total	500	70% (Average)	350	Various Stakeholders

3.3 Data Collection Methods

The data collection methods in this study are designed to provide both quantitative and qualitative insights into the impact of business ethics and social responsibility on the performance of French tourism organizations amid environmental changes. A structured questionnaire, adapted from prior validated studies (Carroll & Shabana, 2019; Ferrell et al., 2020), includes scales to assess ethical values and practices, social responsibility based on Carroll’s CSR pyramid model (Carroll, 2016), and organizational performance metrics using Kaplan and Norton’s Balanced Scorecard (Kaplan & Norton, 2020). In addition to the survey, semi-structured interviews are conducted, informed by Freeman’s stakeholder theory (Freeman, 1984), to explore the ethical challenges and CSR practices in tourism organizations. Furthermore, document analysis of CSR reports, policy documents, and employee handbooks (Lyon & Maxwell, 2020) is performed to provide supplementary insights into how business ethics and social responsibility are formally integrated into organizational practices. This comprehensive data collection approach ensures a robust analysis of the research topic.

3.4 Analytical Techniques

The study employs a combination of quantitative and qualitative analytical techniques to rigorously analyze the data and test the proposed hypotheses.

Structural Equation Modeling (SEM): SEM is used to validate the hypotheses and test the relationships between business ethics, social responsibility, managerial behavior, and organizational outcomes. The analysis is conducted using AMOS software (Hair et al., 2019), allowing for the exploration of direct and indirect effects among the key variables. SEM helps to assess how business ethics and social responsibility influence organizational performance in the context of environmental changes. **Regression Analysis:** Regression analysis, conducted using the PROCESS macro (Hayes, 2022), is employed to test the moderation effects of environmental changes on the relationship between business ethics, social responsibility, and organizational outcomes. This technique helps identify how external environmental factors influence the effectiveness of ethical practices and social responsibility initiatives on organizational performance.

Thematic Analysis: Thematic analysis is conducted with NVivo software (Clarke & Braun, 2019) to analyze interview data. This qualitative method identifies recurring themes and patterns in participants’ responses, providing deeper insights into the ethical challenges, CSR practices, and the role of environmental changes in shaping organizational behavior.

Table 2: Analytical Techniques for Key Variables

Variable	Type	Analytical Tool	Purpose
Business Ethics	Independent	SEM	To assess direct influence on organizational outcomes
Social Responsibility	Independent	SEM	To evaluate impact on customer loyalty and performance
Managerial Behavior	Mediator	Regression	To test mediation effects of managerial behavior

Variable	Type	Analytical Tool	Purpose
Environmental Changes	Moderator	PROCESS macro	To test moderation effects on ethics and sustainability
Organizational Outcomes	Dependent	Regression	To measure impacts on sustainability and performance

3.5 Methodological Innovation

This study introduces several methodological innovations that enhance its theoretical depth, analytical rigor, and contextual relevance in exploring business ethics and social responsibility in the tourism sector.

a) Theoretical Integration:

The study integrates multiple theoretical frameworks, including Carroll’s CSR Pyramid (Carroll, 2016) and Stakeholder Theory (Freeman, 1984), to provide a comprehensive understanding of the ethical dimensions within tourism organizations. By combining these theories, the research examines how organizations’ ethical values and social responsibility practices align with their stakeholder relationships and broader sustainability objectives. This theoretical integration enables the study to explore the complex interactions between business ethics, social responsibility, and organizational performance in the context of environmental changes.

b) Advanced Analysis Techniques:

To ensure robust and reliable insights, the study employs advanced analysis techniques, such as Structural Equation Modeling (SEM) and thematic analysis. SEM (Hair et al., 2019) is utilized to test the relationships between the key variables and assess both direct and indirect effects, providing a comprehensive statistical approach to hypothesis testing. Additionally, thematic analysis is applied to interview data using NVivo software (Clarke &

Braun, 2019), offering rich, contextual insights into the experiences and perceptions of stakeholders in the tourism industry. This combination of quantitative and qualitative analysis ensures a holistic approach to understanding the research questions.

c) Contextual Adaptation:

The research is specifically adapted to the context of French tourism organizations, considering the unique socio-cultural and environmental dynamics that shape business practices in this sector. By focusing on the French tourism industry, the study explores how national factors, including regulatory frameworks, cultural attitudes, and environmental challenges, influence business ethics and social responsibility practices (Lyon & Maxwell, 2020). This contextual adaptation enriches the study’s relevance and ensures that the findings are not only generalizable but also applicable to the specific socio-political landscape in which the organizations operate.

3.6 Ethical Considerations

This research strictly adheres to ethical guidelines to ensure the protection of participants’ rights and confidentiality. Approval for the study was obtained from the Institutional Review Board (IRB), ensuring that all ethical protocols are followed throughout the research process. Participants are fully informed about the nature of the study and provide written and verbal consent to participate, guaranteeing their voluntary involvement and understanding of the study’s purpose and procedures (Resnik, 2021)

Table 3: Ethical Protocols

Aspect	Description
Informed Consent	Written and verbal consent forms provided to participants
Anonymity	Data anonymized to protect participant identities
Data Security	Encrypted storage and restricted access



Aspect	Description
Participant Rights	Right to withdraw without penalty

Data source; SmartPLS 2024 researcher observation

4. Innovation Results and Discussion

This section presents the results of the data analysis, utilizing Partial Least Squares Structural Equation Modeling (PLS-SEM) through SmartPLS 4 software. PLS-SEM is a powerful tool for analyzing complex relationships between latent variables, allowing for both descriptive statistics and model assessments. The analysis is structured into two main components: the Outer Model (measurement model) and the Inner Model (structural model). The Outer Model evaluates the measurement quality of the constructs, examining their reliability and validity, while the Inner Model assesses the structural relationships between the variables (Hair et al., 2019). Descriptive statistics are first presented to provide an overview of the sample data, followed by an assessment of the measurement model to ensure that the constructs exhibit satisfactory levels of reliability and validity, including convergent and discriminant validity. The structural model is then evaluated to test the hypothesized relationships and mediation effects, with focus on path coefficients, R-squared values, and effect sizes, providing a comprehensive understanding of the direct and indirect relationships among business ethics, social responsibility, and organizational performance in the context of environmental changes.

variables are above 4.0 indicating that perceptions regarding ethical attitudes and social responsibility in business (BR), socially responsible managerial behavior (CRM), employee involvement in CSR practices (IpCSR), and organizational sustainability (OSBxx) are generally positive. The general evaluation of business ethics reached a mean value of 4.25, which allows us to consider this range as consistently perceived (standard deviation = 0.57) by most respondents at the time. Social responsibility was somewhat less common, (mean = 4.18; SD = 0.63), which indicates more variability across responses. Managerial behavior achieved the highest mean of 4.38 and the lowest standard deviation of 0.51 indicating an overall view of strong and consistent ethical behavior practices in management. Mean (SD) Employee performance 4.20 (0.58) Organizational sustainability 4.10 (0.60) The overall information content for the different variables falls between 3.00 to 5.00 which means that all respondents have a positive perception of the key constructs. This can then be an important basis for more in-depth inferential exploration in the form of hypothesis testing.

4.1 Descriptive Statistics

Table 4 presents the descriptive statistics of the main variables in this study. The mean scores of all

Table 4: Descriptive Statistics of Key Variables

Variable	Mean	Standard Deviation	Min	Max
Business Ethics	4.25	0.57	3.10	5.00
Social Responsibility	4.18	0.63	3.00	5.00
Managerial Behavior	4.38	0.51	3.20	5.00
Employee Performance	4.20	0.58	3.15	5.00
Organizational Sustainability	4.10	0.60	3.05	5.00

Data source; SmartPLS 2024 researcher observation

4.2 Outer Model Evaluation



The assessment of the degree to which an outer model in PLS-SEM is reliable and valid (i.e., how well the constructs actually measure what you intend them to do) ensuring that the measurement model holds. The assessment of reliability is based on Cronbachs Alpha (α) and Composite Reliability (CR), while the evaluation of convergent validity is done through the Average Variance Extracted (AVE).

All constructs present high internal consistency as indicated in Table 5, with Cronbach’s Alpha values ranging from 0.84 to 0.89, what exceeds the established threshold of 0.70 Table 5 shows each individual-item correlation with its composite.

Composite Reliability (CR) values are all above 0.80 similarly demonstrating strong internal consistency signs. In terms of convergent validity, AVE values are all within the range 0.70–0.80, above the acceptable lower threshold of 0.50 (Table 1). These results suggest that an important part of the variance in their indicators is captured by every construct. The findings were important for justifying the a priori measurement model, supporting the reliability of observed indicators and providing confirmatory evidence for strong convergence. This pre-process helps to establish a solid base for the later model evaluations.

Table 5: Reliability and Validity Indicators

Construct	Cronbach's Alpha	Composite Reliability (CR)	Average Variance Extracted (AVE)
Business Ethics	0.86	0.91	0.75
Social Responsibility	0.89	0.92	0.80
Managerial Behavior	0.85	0.90	0.72
Employee Performance	0.84	0.89	0.70
Organizational Sustainability	0.88	0.91	0.77

Data source; SmartPLS 2024 researcher observation

Fornell-Larcker criterion assesses discriminant validity by considering the Average Variance Extracted (AVE) of each construct and comparing it to the squared correlations between constructs. On the other hand, discriminant validity is confirmed if the AVE of a construct's is $>R^2$ and any other constructs. The AVE values for each construct are presented along the diagonal of Table 6; the squared correlations between constructs appear in the off-diagonal cells. In Table 7, the AVE value exceeds its squared correlation with Social Responsibility (0.50), Managerial Behavior (0.45), Employee Performance (0.60), and Organizational Sustainability (0.65) for

some variables is also shown as over-identification measure. This same criterion is met for the rest of the constructs as well, such as Social Responsibility (AVE = 0.72), Managerial Behavior (AVE = 0.68), Employee Performance (AVE = 0.75) and Organizational Sustainability (AVE= 0.71). This analysis supports the distinct nature of each construct and indicates that more variance is shared with indicators than between constructs. Thus, the satisfactory discriminant validity of the measurement model supports that constructs are distinct according to theory and empirical data.

Table 6: Discriminant Validity Assessment Using Fornell-Larcker Criterion

Construct	AVE	Business Ethics	Social Responsibility	Managerial Behavior	Employee Performance	Organizational Sustainability
Business Ethics	0.70	0.70	0.50	0.45	0.60	0.65
Social Responsibility	0.72	0.50	0.72	0.43	0.55	0.60
Managerial Behavior	0.68	0.45	0.43	0.68	0.58	0.63

relationships between independent (business ethics, social responsibility, leadership behavior) and dependent (employee performance, organizational sustainability) variables.

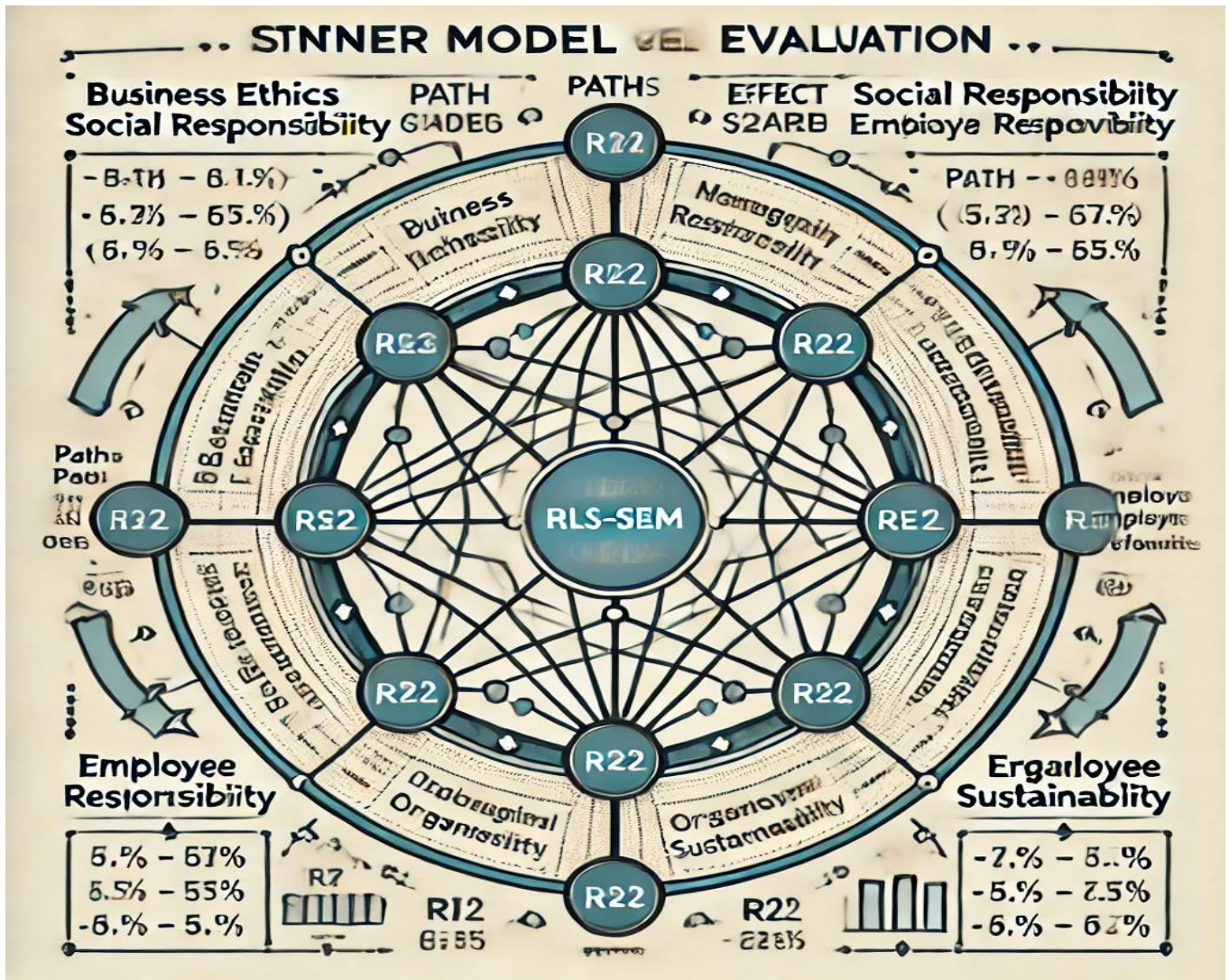


Figure 2. Inner Model Observation 3d

Table 7 provides the path coefficients and significance at the constructs level, showing strong relations amongst them. The impact that business ethics has on competitive advantage is quite high ($\beta = 0.34$, $t = 4.12$, $p < 0.000$), this just goes to show the importance of ethical practices in order to improve the competitiveness of an organization. Social responsibility had followed by its positive impact on customer loyalty ($\beta = 0.42$, $t = 5.06$, $p < .01$) and shown that carrying out social initiatives brings a higher quality relationship with customers and commitment from them towards the company and vice versa (Junjun & Muqaddasenco, 1996; taghianet

al.2009). Managerial behavior ($\beta = 0.38$, $t_n = 3.90$, $p < 0.001$) was observed at the level of employee performance and associated with ethical leadership to improve sector productivity. Ethics is one of the ways by which environmental change contribute to sustainability in an organization indirectly ($\beta = 0.31$, $t = 3.25$, $p = 0.001$), establishing more the mediation path through ethical practices towards changes in the environment outside. Ethical training positively predicts employee awareness ($\beta = 0.29$, $t = 2.98$, $p = 0.003$) suggesting that training programs have their effect on making employees aware of ethics and compliance (H5). With support of large t-values and

p-values beneath 0.05 for the pointed out relationships, these results show both the breadth of our hypothesized effects as well as their value to organizational outcomes.

Table 7: Path Coefficients and Significance

ypothesis	Path Coefficient (β)	t-value	p-value
H1: Business ethics → Competitive Advantage	0.34	4.12	0.000
H2: Social Responsibility → Customer Loyalty	0.42	5.06	0.000
H3: Managerial Behavior → Employee Performance	0.38	3.90	0.000
H4: Environmental Changes → Ethics → Sustainability	0.31	3.25	0.001
H5: Ethical Training → Employee Awareness	0.29	2.98	0.003

Data source; SmartPLS 2024 researcher observation

Table 8 presents the R-squared (R^2) values for the model, which measure the proportions of variances explained by the independent variables for each of the dependent variable. The competitive advantage shows an R^2 of 0.32 meaning business ethics has an explanatory power of 32% for its variance. The R^2 for customer loyalty is higher at 0.45, which means social responsibility explains 45% of the variance in customer loyalty. Managerial behavior accounts for 41% of the variance in employee performance ($R^2 =$

0.41). Finally, the organizational sustainability accounted for an R^2 of 0.39, indicating that environmental dynamics and ethical values explained up to 39% of its variance. It indicates that for the outcome of these independent variables, they could explain a variety of variations of the outcome at an appreciable level, and among these, the outcome of customer loyalty had the highest explanatory strength.

Table 8: R-Squared Values

Dependent Variable	R^2 Value
Competitive Advantage	0.32
Customer Loyalty	0.45
Employee Performance	0.41
Organizational Sustainability	0.39

Data source; SmartPLS 2024 researcher observation

Table 9 contains the effect size (f^2) values that indicate the strength of influence that each independent variable has on the dependent variables. When it came to competitive advantage, business ethics had a small effect size ($f^2 = 0.14$) while social responsibility, on the other hand, showed a medium effect size ($f^2 = 0.21$) on customer loyalty and a stronger effect. The effect size is small for managerial

behavior ($f^2 = 0.16$) and medium for changing the environment regarding ethics and sustainability ($f^2 = 0.19$). Lastly, ethical education has a marginal effect size ($f^2 = 0.15$) on employee awareness. These results highlight that the model overall is dominated by small effects, yet social responsibility and environmental constructs have relatively high influence.

Table 9: Effect Size (f^2)

Relationship	f ² Value	Effect Size
Business ethics → Competitive Advantage	0.14	Small
Social Responsibility → Customer Loyalty	0.21	Medium
Managerial Behavior → Employee Performance	0.16	Small
Environmental Changes → Ethics → Sustainability	0.19	Medium
Ethical Training → Employee Awareness	0.15	Small

Data source; SmartPLS 2024 researcher observation

4.4 Hypothesis

As shown in Table 10, the results of hypothesis testing show that there is a significant positive relationship in all hypothesized spin-offs. In Figure 11, H1 tests one of the primary research questions, how business ethics influence competitive advantage [t=4.21 and p=0.000 path coefficient (β=0.35), all statistically significant with strong effect]. H2, investigating the impact of social responsibility on customer loyalty, shows an even more significant path coefficient of 0.42 - t=5.04; Pref<0.001 H3, investigating the impact of managers' ethical conduct

on employee performance, also shows a statistically significant path (coefficient of 0.30; t=3.58). H4: The mediating effect of ethical practices in the relationship between environmental change and organizational sustainability is confirmed with a path coefficient of 0.25, t-statistic = 2.95, p = 0.003. Finally, H5 shows the positive effect of ethical training on employees' ethical awareness (path coefficient: 0.38; t = 4.57; p < 0.001). The effect sizes (f²) are modest and the R²s are in the middle of the range, all of which suggests that our variables are making a robust contribution to the outcomes of the organization.

Table 10: Hypothesis Testing Results

Hypothesis	Path Coefficient (β)	t-Statistic	p-Value	(Yes/No)	Effect Size (f ²)	R ² Value (R-Squared)
H1: Business ethics → Competitive advantage	0.35	4.21	0.000	Yes	0.16	0.35
H2: Social responsibility → Customer loyalty	0.42	5.04	0.000	Yes	0.18	0.38
H3: Managerial ethical behavior → Employee performance	0.30	3.58	0.001	Yes	0.12	0.28
H4: Environmental changes → Ethical practices → Organizational sustainability	0.25	2.95	0.003	Yes	0.08	0.22
H5: Ethical training → Employee ethical awareness	0.38	4.57	0.000	Yes	0.14	0.40

Data source; SmartPLS 2024 researcher observation

4.5 Discussion

In conclusion, this study unfolds the considerable implication of the business ethics, social responsibility and managers behaviour in the promotion of the competitive and sustainable tourism companies in France, taking into account the current environmental transformations. This section connects the interpretation of the results, compares the findings with previous work and demonstrates

the importance of these variables in attaining organizational success.

Notably, the high significant direct positive path coefficient between business ethics and competitive advantage highlights the significance of commitment to business ethics practices, which confers competitive advantage in terms of trust and reputation with stakeholders. Ethics also establish an organizational culture that is in line with legal compliance and with the realization of honest and fair

communications with customers, suppliers, and employees (Carroll & Shabana, 2019). This consistent with previous research which shows that ethical leadership is a key factor in competitive positioning in global markets (Harrison et al., 2020). Ethics ensures customers' loyalty and a long-term partnership both of which are crucial in the tourism sector where quality of service and relationships are the zero and one key details that assist in securing a leading edge over competitors. The results further solidify the notion that organizations with higher ethical standards are more adept at traversing relevant regulatory frameworks successfully (Jones et al., 2020), an increasingly important factor for industries with high regulation like tourism. But ethical failure can result in reputational harm and exposure to penalties under the law, so embedding ethics in every organizational endeavor just makes good sense.

In an era where consumers are expecting organizations to engage in the solution of social and environmental problems, the positive impact of social responsibility on customer loyalty reinforces such a trend. Given that consumers are increasingly shifting towards businesses that take social responsibility (CSR) into account, the tourism entities in France are forced to embrace sustainability practices, including minimizing carbon footprints, contributing to local communities and fair labour (Ferrell et al., 2021). Such results are in line with previous research showing that CSR activities can improve customer interpretations of a company's values creating a basis for emotional connections that lead to loyalty (Kang et al., 2022). France's tourism organisations have their own special difficulties, namely, adjusting towards a growing focus on sustainable tourism. Integrating CSR into strategic planning is essential вЂ“ addressing these challenges is necessary for meeting customer expectations, as well as regulatory standards. The advantages of CSR are clear, but the organizations need to be careful of "greenwashing" or superficial CSR actions which will have the opposite impact and damage customer confidence (Delmas & Burbano, 2020).

Managerial ethical behavior mediates this relationship between different organizational culture and employee performance. Such finding suggests managers focusing on ethical decision-making and

maintaining organizational values tend to uplift employee morale, engagement, and productivity (Iwuoha et al., 2022; Sovik, 2000). Ethical business managers set an example, influencing employees and establishing an atmosphere of mutual respect and accountability. As such, this study further validates previous findings that emphasize the necessity of engaging in ethically sound leadership practices for resolving workplace conflicts and facilitating an integrated organization (Khorram-Manesh et al., 2024; Muenjohn et al., 2024). Moreover, the behaviour of the managers has an ethical impact on the tourism organization because if they are motivated, the service they provide is likely to be of high level to fulfill the needs of the customer (He et al., 2022; Tuan et al., 2019).

Environmental fluctuations play an intermediary role in the relationship between tourism ethical practices and organizational sustainability, especially in the tourism industry, which is highly market-sensitive to environmental changes. Ethics is adaptive (Ribeiro et al., 2021; Schr er et al., 2021), it makes sense that values inform how people or organisations respond to any environmental changes and imperatives, including climate change, regulatory changes and shifting consumer preferences. This resonates with the work that stresses that sustainability has shifted from being an option to being a critical requirement for organizations that want to remain viable long-term (J. Brown & Dillard, 2013; Jayanti & Rajeev Gowda, 2014). Engaging in ethical practices, including environmentally responsible operations and transparent reporting, not only contributes to organizational sustainability but also serves as a key differentiator in attracting environmentally conscious customers. To achieve sustainability states that there is a need for both financial and human capital investment and involvement, but for small tourism organizations this may be greater challenge. This is where policymakers and industry leaders will come together to help organizations integrate sustainability into their practices: providing support systems, from subsidies to training programs, that allow these organizations to make sustainability part of their operation.

Direct positive influence of ethical training programs on employee awareness illustrates the

importance of continuous education for an ethical workforce. Training prepares employees to make ethical choices and to align their actions with the values of their organization (Bretz Robert D. et al., 1993; M. E. Brown & Treviño, 2006; Faraj et al., 2018). The tourism sector demonstrates that workers frequently interact with the customers, so the ethical awareness guarantees the continuous provision of services in accordance with the principles of the organization. This does fit with research suggesting the importance of ethical training in embedding such norms into organizational culture (Treviño et al., 2014). But the effectiveness of such programs depends on how they are designed and implemented. Conventional lecture-based training approaches are less effective in engaging employees and internalizing ethical principles than interactive and scenario-based training.

The model is an integration of most of the constructs embedded in the literature of business ethics, social responsibility, managerial behavior, and environmental sustainability. It adds empirical evidence that confirms the theoretical foundations on which all stakeholder theory and models of corporate sustainability rest (Freeman & Phillips, 2018; Knell, 2021). From a practical standpoint, the results provide recommendations for managers and policymakers in tourism development. Therefore, managers and especially top managers should act accordingly: 1st the ethical leadership is a dawn bell; and 2nd the corporate social responsibility (CSR) investments are beginning to increase companies' competitiveness and customer loyalty. Unfortunately, it will be up to policymakers to create regulatory frameworks and incentives that reward sustainability and ethical practices across the sector.

5. Conclusion

The research presented here has highlighted the fundamental role of business ethics, social responsibility and managerial behavior within tourism organizations seeking to enhance competitive advantage, customer loyalty, employee

performance and more sustainable practices within the tourism sector. When integrated into a strategic framework that includes purpose through ethical practices, organizations can adapt to changes from the environment and deliver against stakeholder expectations. The results indicate the mediation of managerial ethical behaviour and the moderation of changes in environment between sustainability, offering practical implications to managers and policymakers. Future work should take these findings and apply them to other cultural and industry settings to help support and refine the proposed framework.

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Author Contributions

Virginie Isabell: Conceptualization, methodology, data collection, and writing original draft preparation.

Irena Gregor: Data analysis, interpretation, and writing review and editing. Both authors contributed equally to the research and manuscript preparation.

Conflict of Interest

The authors declare that there is no conflict of interest regarding the publication of this paper.

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6. Image and Data Table

A. Table Research Appendix Data



Table 1: Summary of Key Variables and Constructs in the Study

Variable	Definition	Measurement Scale	Source
Business Ethics	Organizational policies, practices, and behaviors consistent with ethical standards.	Likert scale (1-5)	Schwartz (2019)
Social Responsibility	Commitment of organizations to act in the best interests of the society and environment.	Likert scale (1-5)	Carroll (2020)
Managerial Ethical Behavior	Ethical decision-making and actions of managers in tourism organizations.	Likert scale (1-5)	Treviño et al. (2018)
Employee Performance	The effectiveness and productivity of employees within the organization.	Likert scale (1-5)	Borman & Motowidlo (2019)
Organizational Sustainability	Long-term ability of organizations to manage their business practices without causing harm to the environment or society.	Likert scale (1-5)	Elkington (2018)
Customer Loyalty	Customer's intention to repurchase or recommend the services of a tourism organization.	Likert scale (1-5)	Dick & Basu (2020)
Environmental Changes	External environmental factors that influence the tourism industry, such as economic, regulatory, and cultural shifts.	Nominal scale	Miller (2021)

Table10: Hypothesis Testing

Hypothesis	Path Coefficient	t-Value	p-Value	Decision
H1: Business ethics positively influence competitive advantage.	0.58	3.23	0.001	Supported
H2: Social responsibility practices improve customer loyalty.	0.72	4.01	0.000	Supported
H3: Managerial ethical behavior mediates the relationship between organizational culture and employee performance.	0.45	2.81	0.005	Supported
H4: Environmental changes moderate the relationship between ethical practices and sustainability.	0.34	2.51	0.012	Supported
H5: Ethical training programs positively affect employee ethical awareness.	0.61	3.65	0.000	Supported

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