

SUSTAINABILITY AND ESG (ENVIRONMENTAL, SOCIAL AND GOVERNANCE): A STUDY OF THE TOURISM OPERATIONS OF A LODGE IN SERRA GAÚCHA

SUSTENTABILIDADE E ESG (ENVIRONMENTAL, SOCIAL AND GOVERNANCE): ESTUDO DAS OPERAÇÕES TURÍSTICAS DE UMA POUSADA NA SERRA GAÚCHA

SOSTENIBILIDAD Y ESG (ENVIRONMENTAL, SOCIAL AND GOVERNANCE): ESTUDIO DE LAS OPERACIONES TURÍSTICAS DE UNA POUSADA EN SERRA GAÚCHA

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Abstract

This research aimed to present, in the light of the theory and the ABNT PR 2030 standard, how sustainability and ESG (Environmental, Social and Governance) are present in a Lodge in the Serra Gaúcha, which has as its predominant demand elderly tourists. To this end, descriptive research was carried out with a case study and a qualitative approach. Data were collected through semi-structured interviews with the manager of the Lodge under study. As research findings, it was identified that the Lodge constantly seeks to welcome guests and interact with the society in which it operates, and that it contemplates (partially) the tripod of sustainability or ESG described in ABNT PR 2030 (2022). Some initiatives that are aligned with the tripod of sustainability and ESG are the care with the origin of inputs, capture and reuse of water (partially), economic interaction with local and regional businesses, circular economy, benefits to employees, rescue and preservation of culture, among others. There are ESG criteria that the lodge points out its concern in seeking to contemplate. Such understanding was possible by detailing the data collected, from the preparation of its facilities to the reception of guests, with attention to the elderly, who represent 70% of the occupation during the week.

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Palavras-chave:

Sustentabilidade;
ESG;
Operações;
Pousada;

Resumo

Esta pesquisa teve como objetivo apresentar, à luz da teoria e da norma ABNT PR 2030, de que forma a sustentabilidade e o ESG (Environmental, Social and Governance) estão presentes, em uma pousada da serra gaúcha, que tem como demanda preponderante turistas da terceira idade. Para tal, foi realizada pesquisa descritiva com estudo de caso e abordagem qualitativa. Os dados foram coletados por meio de entrevista semiestruturada com a gestora da pousada em estudo. Como achados da pesquisa, identificou-se que a pousada busca constantemente o acolhimento aos hóspedes e a interação com a sociedade na qual está inserida e que contempla (de forma parcial) o tripé da sustentabilidade e o ESG, conforme descrito na ABNT PR 2030 (2022). Algumas iniciativas que se alinham ao tripé da sustentabilidade e ao ESG são o cuidado com a origem de insumos, captação e reutilização da água (de forma parcial), interação econômica com o comércio local e regional, economia circular, benefícios aos colaboradores, resgate e preservação da cultura, dentre outros. Existem critérios de ESG que a pousada aponta sua preocupação em buscar contemplar. Tal compreensão foi possível em virtude do detalhamento dos dados coletados, desde a preparação das suas instalações até o acolhimento aos hóspedes, com atenção aos da terceira idade que representam 70% da ocupação durante a semana.

Palabras clave:

Sostenibilidad;
ESG;
Operaciones;
Posada.

Resumen

Esta investigación tuvo como objetivo presentar, a la luz de la teoría y la norma ABNT PR 2030, cómo la sostenibilidad y ESG están presentes en una casa de huéspedes en la Serra Gaúcha cuya principal demanda son los turistas de la tercera edad. Para ello, se realizó una investigación descriptiva con estudio de caso y un enfoque cualitativo. Los datos fueron recolectados a través de entrevistas semiestructuradas con el gerente de la posada en estudio. Como hallazgos de la investigación, se identificó que la posada busca constantemente recibir huéspedes e interactuar con la sociedad en la que actúa y que contempla (parcialmente) el trípede de sustentabilidad que los ESG describen en ABNT PR 2030 (2022). Algunas iniciativas que se alinean con el trípede de la sostenibilidad y los ESG son el cuidado con el origen de los insumos, la captación y reutilización del agua (parcialmente), la interacción económica con el comercio local y regional, la economía circular, los beneficios para los empleados, el rescate y la preservación de la cultura, entre otros. Hay criterios ESG que la posada señala su preocupación por buscar contemplar. Tal comprensión fue posible a través del detalle de los datos recolectados, desde la preparación de sus instalaciones hasta la recepción de huéspedes, con atención a los ancianos que representan el 70% de la ocupación durante la semana.

INTRODUCTION

The concept of sustainability, according to Pereira, Silva and Carbonari (2008), explores the relationships between economic development, environmental quality and social equity. It began to be outlined in 1972, when the United Nations Organization (UNO) promoted the United Nations Conference on the Human Environment, in Stockholm (Sweden). Sustainability can be defined as the characteristic of a process or system that allows it to exist for some time or indefinitely. In recent decades, the term has become a principle according to which the use of natural resources to satisfy present needs should not compromise the satisfaction of the needs of future generations.

The term sustainability, according to ABNT PR 2030 (2022) has come to be used to define a balanced results management approach between three pillars: economic, social, and environmental, also widely known as the Triple Bottom Line. This strategy and management approach was proposed by John Elkinton in 1994. According to the standard, in 2004, the term ESG (Environmental, Social and Governance) appeared for the first time as a "Who Cares Wins" initiative of the UN Global Compact in partnership with the World Bank. The ESG movement gained more strength in 2006, when the UN, together with major institutional investors, launched the Principles for Investment (PRI).

The ESG can be defined, according to ABNT PR 2030 (2022, p. 14), "as a set of environmental, social and governance criteria to be considered in the assessment of risks, opportunities and their impacts in order to guide activities, businesses and sustainable investments.

In this sense, the environmental, social and economic factors present in the tripod of sustainability are intertwined with the axes of the ESG (social, environmental and governance). This intertwining (tripod of sustainability and ESG axes) are present, somehow, in tourism. Tourism seeks to include economic, social and environmental aspects and has governance as a major ally in the development of tourist destinations, and also of its players (trade, services, attractions, among others). Tourism, according to Ignarra (2013), is a phenomenon that involves four components with diverse perspectives: the tourist, who seeks various experiences and spiritual and physical satisfactions; the service providers, who see tourism as a way to make financial profits; the government, which considers tourism a factor of wealth for the region under its jurisdiction and the community of the tourist destination, which sees the activity as a generator of jobs and promoter of cultural exchange.

Tourism is a phenomenon that involves four components and among them it is possible to find, in the understanding of Ignarra (2013), tourism for the elderly. Tourism for the elderly, according to Araújo (2000) - in addition to offering options for fun and knowledge should provide social interaction and the achievement of new friendships - minimizing loneliness and, consequently, improving the quality of life of these people who have already made their contribution to the family and society.

In view of the above, the aim of this research is to present, in the light of the theory and the ABNT PR 2030 (2022) standard, how sustainability and ESG are present in a hostel in the Serra Gaúcha, whose main demand is senior tourists. To achieve this goal, descriptive research was developed with a case study and a qualitative approach.

The research is justified because the elderly are increasingly participating and active in the spaces of socialization and communication. The profile and habits of life often present different needs and require adaptations that are contemplated in most of the physical and welcoming spaces. The interaction with the younger generations brings riches that complement and integrate the elderly in many, usually unimaginable, spaces. Allied to this, the tripod of sustainability and ESG that address economic, social, environmental and governance issues is fostered through this interaction and participation of the elderly in numerous possibilities that present themselves, including those related to tourism and the actors in this process.

THEORETICAL BACKGROUND

Sustainability

The process of evolution of society impacts the environment since the beginning of the first traces of civilization. It can be said that from the discovery of fire to the new artificial Intelligence equipment that we use, nowadays, everything has changed and reinvented itself. According to Barbieri (2020, p. 13):

The needs of any society in any era are met by the transformation of natural resources into goods and services. The global production of goods and services has grown over time, following the population growth, but with more intensity from the Industrial Revolution and, specifically, after the Second World War. The increasing use of resources extracted from the environment - to sustain this production - has brought environmental degradation on a global scale and before even adequately meeting the needs of current generations, *let alone* future ones.

Sachs (2008) presents that the defining challenge of the 21st century will be to face the reality that humanity shares a common destiny on an overpopulated planet. This common destiny will require new global forms of cooperation. According to the author, the world's current trajectory in ecological, demographic, and economic terms is unsustainable, and this means that if we continue to "leave things as they are" we will have to deal with social and ecological crises, the results of which will be calamitous. According to Elkington (1997), as globalization gains momentum, the interface between economic and social outcomes becomes increasingly problematic.

According to Barbieri (2020), the increasing use of resources extracted from the environment to sustain the (growing) population has brought about environmental degradation on a global scale, before even adequately serving current generations, *let alone* future ones. The author also presents that - despite this intense degradation, both by the extraction of natural resources and by the generation of pollutants - a considerable part of the world population lives in poverty, subsisting in a precarious way. For the author, finding ways to reverse this situation and, instead, create a fairer world with a healthy environment is the reason for the sustainable development movement.

The ideas on sustainable development, according to Barbieri (2020), have been asserting themselves as of the second half of the 20th century, and several international events have contributed to this. Figure 1 summarizes the main events.

Figure 1: Genesis of sustainable development; selected key events

First UN Development Decade - period from 1960 to 1970 (1959).
Creation of the United Nations Institute for Development Research - UNRISD (1963).
Creation of the United Nations Conference on Trade and Development - UNCTAD (1964).
Creation of the United Nations Development Program - UNDP (1965).
Establishment of the United Nations Industrial Development Organization (1967).
UNESCO Conference on Conservation and Rational Use of Resources (1968).
UNESCO Man and Biosphere Programme (1970).
United Nations Conference on the Human Environment - Stockholm (1972).
United Nations Conference on the Environment - UNEP (1972).
UN General Assembly Resolution on the Establishment of a New World Order (1974).
International Program for Environmental Education - PIEA (1975).
United Nations Programme for Human Settlements - UN-Habitat (1978).
First World Climate Conference (1979).
Publication of the World Conservation Strategy - IUCN, UNEP, WWF (1980).
World Commission on Environment and Development WCDM established (1983).
The UN General Assembly declares development a human right (1986).
Our Common Future Report is published (1987).
Establishment of the Intergovernmental Panel on Climate Change (IPCC) (1988).
First publication of the Human Development Index (HDI) by UNDP (1990).
Publication of Caring for Planet Earth (1991).
United Nations Conference on Environment and Development - Rio de Janeiro (1992).
UN Commission on Sustainable Development (CSD) established (1992).
World Summit on Sustainable Development (Johannesburg - Rio+10 (2002).
United Nations World Summit - New York (2005).
United Nations Conference on Sustainable Development, Rio de Janeiro - Rio+20 (2012).
Creation of the United Nations High Level Political Forum on Sustainable Development (2013).
Sustainable Development Goals - SDGs (2015).

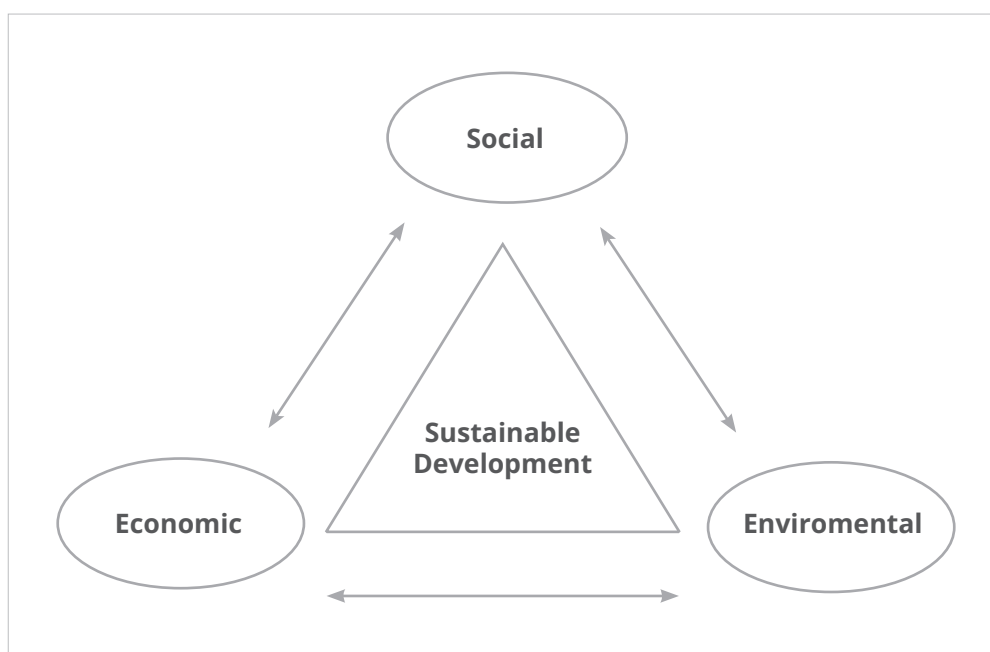
Source: Barbieri (2020, p. 18)

Na compreensão de que o desenvolvimento sustentável deve contemplar o bem-estar social e econômico é que surge nos anos 1990 o tripé da sustentabilidade. O conceito de Tripé da Sustentabilidade, também conhecido como Triple Bottom Line (TBL), foi apresentado por John Elkington nos anos 1990. Segundo Elkington (2004), a sua empresa de consultoria SustainAbility estava pesquisando, em 1994, uma nova linguagem que pudesse expressar a ampliação da agenda ambiental promovida por ela.

In light of this, the British economist and environmentalist considered two perceptions that helped him develop this expression. The first is that the social and economic aspect presented by the “Brundtland Report - Our Common Future” should be more integrated to the environmental perspective; and the second is that, as Sustainability worked with private organizations, this word needed to be relevant to business in general.

For Costa and Ferezin (2021), the success of current organizations is tied to the Sustainability Tripod, which consists of an environmental, economic, and cultural or socio/cultural structure. Figure 2 shows the dynamic balance of sustainability with the tripod that includes social, economic and environmental sustainability.

Figure 2: Dynamic balance of sustainability



Source: Dias (2011, p. 46)

The economic sustainability, according to Costa and Ferezin (2021), is considered the first pillar, has in its essence the capital and profit, and within organizations the capital can be divided into physical capital, which consists of the monetary structure, financial health and intellectual capital to which fits the professional experiences and the intellect of the people who work in the organization. For Dias (2015, p. 45), a sustainable economy occurs when people’s development decisions, policies, and practices do not deplete the earth’s resources. According to Nascimento (2012), economic sustainability is directly linked to the capacity and use of natural resources in achieving economic goals. For Sachs (2009), economic sustainability appears as a necessity, but under no circumstances is it a precondition for social and environmental sustainability, since economic disorder brings with it social disorder, which, in turn, obstructs environmental sustainability.

The second pillar is the environmental, which because it is related to the entire ecosystem, the fauna, flora and humans, is considered one of the most important, the environment has suffered much with the evolution of society, the unbridled use of natural resources and this account will increasin-

gly be charged through the scarcity of resources, requiring responsibilities, growing the demand for studies and control within organizations. (Costa & Ferezin, 2021). According to Dias (2015), a sustainable environment is one in which the earth's resources are able to sustain ecosystem life, health and acceptable progress in a renewable way. For Nascimento (2012, p. 55), in the environmental dimension the concern is to "produce and consume in ways that ensure that ecosystems can maintain their self-repair or resilience."

Considering environmental sustainability, in the organizational approach, for Oliveira *et al.* (2019) environmental management constitutes an important tool of the administrator for strategic planning, being a set of measures aimed at controlling the socio-environmental impact of an activity.

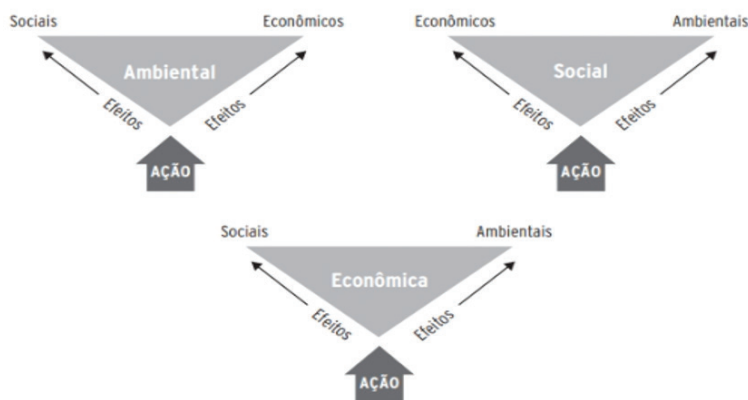
The third pillar is the social, the culture and the relationship with the environment to which the company is inserted within a community directs the coexistence and allows a healthy environment for "people to work together in groups or organizations, for a common goal." (Costa & Ferezin, 2021). According to Dias (2015), a sustainable society is characterized by people living in harmony with nature and with each other on a global level.

For Oliveira *et al.* (2019), social sustainability refers not only to what human beings can earn, but to how their quality of life can be maintained - decently -; it builds the frame of society by providing the strong participation of the community and civil society. According to Nascimento (2012), a sustainable society assumes that all citizens have the minimum necessary for a decent life and that no one absorbs goods, natural and energy resources that are harmful to others.

It is important to realize that when addressing sustainability and its tripod, namely: economic, environmental and social sustainability, one cannot understand that they happen in isolation. Thus, the actions developed by any organization occur interdependently in the tripod, to achieve sustainability.

In this sense, Oliveira *et al.* (2019), illustrate this interdependence in Figure 3, in which actions that begin with financial/economic issues performed by organizations aiming at sustainability, consequently, will influence the social and environmental areas.

Figure 3: The different visions of the tripod of sustainability



Source: Leoneti et al. (2019, p. 114)

The interdependence between the elements of the tripod of sustainability, pointed out by Oliveira *et al.* (2019), is addressed in tourism by Costa (2013) when presenting that the notion of sustainable tourism is directly linked to its impacts treated systemically, aiming to minimize damage and maximize social, economic and environmental gains simultaneously. According to Dias (2015) living in a community that undergoes constant mutations, requires studies and deepening on the best possible use of natural reserves and intellectual capital, the development of human skills in solving problems needs to be valued, and especially respecting the experience of older people.

ESG (Environmental, Social and Governance)

The Brazilian Association of Technical Standards presented, in December 2022, the ABNT PR 2030 that intends to offer the Brazilian society guidance material on the subject ESG: Environmental (Environmental), Social (Social) and Governance (Governance). According to the standard (p. 11), the term ESG was first proposed by the UN Global Compact's "WhoCares Wins" initiative in partnership with the World Bank in June 2004, as a way to focus key investors and analysts on the materiality and interaction between environmental, social and governance issues. According to Ifrain and Cierco (2022), ESG seeks to assess the operations of major companies according to their impacts on three axes of sustainability - the Environment, Social and Governance. The measure offers more transparency to investors about the companies in which they are investing. (p.11)

For Atchabahian (2022), "it is a fact that companies that today invest part of their capital and profits in ESG programs obtain a higher financial return than those that do not have similar programs in their internal structures. (p. 9)

To put ESG into practice in organizations, Atchabahian (2022) reinforces that the proper implementation of an ESG program by any company, regardless of its size and line of business, the values that make up the acronym must be present in the actions of the leadership, in compliance with existing standards, in the establishment of policies, in the training of the teams involved, in the monitoring of the implemented programs, in risk management, and, finally, in the reporting mechanisms, the latter regardless of the chosen and adopted methodology. All these criteria, however, need to start from a single assumption: it is the company's values, transparency, and culture that will determine not only the success of an ESG program, but also the company's profits from its sustainability practices. (p. 33)


To integrate ESG issues into an organization, ABNT PR 2030 (2022) reinforces that a strategic definition is required and depends on several factors, including: stage of development, current situation, cultural appetite for change, technological development, visibility of the issues, market trends, and objectives. Tables 1, 2 and 3 present the ESG criteria segmented as "Axis", the most comprehensive level composed of the Environmental (E), Social (S) and Governance (G) axes. The "Theme", thematic subdivision of each axis, allowing the grouping of criteria into spheres or families with related aspects. And finally, the "Criteria" subdivision of the themes into specific aspects to be addressed by the organization.

Chart 1 - Environmental Axis

Axis	Environmental
	<p>All organizations affect and are affected by the environment.</p> <p>Organizations depend on natural resources and physical assets to carry out their operations. Thus, the environmental axis includes the natural and energy resources consumed by the organization, as well as the waste generated, the resulting impacts, and the consequences for living beings.</p> <p>Products and services can directly or indirectly impact the environment.</p>
Theme	Criteria
Climate Change	Mitigation of greenhouse gas (GHG) emissions
	Climate change adaptation
	Energy efficiency
Water resources	Water use
	Wastewater management
Biodiversity and ecosystem services	Conservation and sustainable use of biodiversity
	Sustainable land use
Circular economy and waste management	Circular economy
	Waste management
Environmental management and pollution prevention	Environmental management
	Prevention of noise pollution (noise and vibration)
	Air quality (emission of pollutants)
	Management of contaminated areas
	Hazardous products

Source: ABNT, (2022)


Chart 2 - Social Axis

Axis	Social
	<p>Every organization operates within a broader and more diverse society.</p> <p>The social axis addresses the relationships the organization maintains with its internal and external stakeholders and the reputation it fosters among people and institutions in the communities where it operates and the extent to which it contributes to respect for fundamental human rights.</p> <p>To conduct their operations, organizations harness the talent and skills of their workers.</p> <p>Products and services and the operational activities involved in their production can benefit society or cause harm.</p>

Theme	Criteria
Social dialogue and territorial development	Private Social Investment
	Stakeholder dialogue and engagement
	Social impact
Human rights	Respect for human rights
	Combating forced or compulsory labor
	Combating child labor
Diversity, equity and inclusion	Culture and promotion of inclusion
	Diversity and equity policies and practices
Labor relations and practices	Professional development
	Occupational health and safety
	Quality of life
	Freedom of association
	Remuneration and benefits policy
Promotion of social responsibility in the value chain	Relationship with consumers and clients
	Relationship with suppliers

Source: ABNT, (2022)

Chart 3 – Governance Axis

Axis	Social
	<p>All organizations, considering their own legal constitution, require governance.</p> <p>Governance is the internal system of practices, controls, and procedures that an organization adopts to govern itself, make effective decisions, comply with the law, and meet the needs of its stakeholders.</p> <p>When making decisions and allocating their natural, human, and financial resources, organizations must consider how they will create long-term value to benefit all stakeholders.</p>
Theme	Criteria
Corporate Governance	Corporate governance structure and composition
	Purpose and strategy in relation to sustainability
Business conduct	Compliance, integrity program, and anti-corruption practices
	Practices to combat unfair competition (antitrust)
	Stakeholder engagement

Control and management practices	Business risk management
	Internal controls
	Internal and external audits
	Legal and regulatory environment
	Information security management
	Privacy of personal data
Transparency in management	Accountability
	ESG reporting, sustainability reporting and/or integrated reporting

Source: ABNT, (2022)

According to charts 1, 2 and 3, within each axis the theme and criteria are presented based on international standards and best practices considered relevant to many organizations. This relevance is also highlighted by Ibraim and Cierco (2022) who present “the ESG transports us inside companies, their daily lives, their challenges, threats, and opportunities, which appear within a Business Plan, but which are also experienced by everyone, from the various boards to the external customer” (p. 150).

Third Age

Population aging can be put into perspective with some temporal milestones, and can also be linked to the various social and economic factors that society has developed over the years. The composition of the elderly in the age pyramid is growing; estimates from the World Health Organization (WHO, 2015) state that in 2025 there will be more than a billion people over 60 years old in the world. Through these data it can be observed that investments aimed at this public tend to be expanded and increasingly explored.

Aging is a stage of life full of conditioning factors, i.e., the current condition depends a lot on the several past cycles and on the results of everything that has been experienced; it can be said that it is built by an individual’s biological structure, by his cultural and social capital, and by his beliefs and values. The care with health and well-being are providing a large part of the world population with different conditions than those passed by previous generations, the advancement of healthy life expectancy has raised development prospects for the late stage of the life cycle (BOTH, 2000).

According to Cecchini *et al.* (2016):

The Executive Functions are highly complex cognitive skills related to goal-directed behavior that enable the individual to solve problems, plan, analyze costs and benefits in the decision making process, and self-regulate behavior.

In this direction, it is seen that the WHO itself brings that, for active aging to exist, it is important to ensure: independence and autonomy of the elderly, as well as healthy life expectancy and quality of life (WHO, 2015). The elderly public is participative and integrated into social groups, and the more they are integrated into social groups, family and friends, the greater the gains related to health and psychological and social factors.

The understanding of leisure and active aging is directly related to quality of life, the motivation of the elderly to travel, and especially to seek happiness, refers to the escape from everyday life, the removal of nostalgia and enhancement of the quality of lifelong learning. Tourism can be associated with countless tourist activities, as an educational leisure activity, which contributes to increase the visitor's awareness and appreciation of the local culture as well as the interaction with the community. In this sense, for Sena *et al* (2007) the elderly are an expressive factor in the development of tourism, both for their availability of time and for their purchasing power. For the authors, old age started to be represented as a phase to be enjoyed, and in its wake the idea of active retirement was conceived, based on the image that life begins at sixty.

According to Qiao *et al.* (2022), tourism positively affects the subjective well-being and level of social engagement of the elderly, triggering higher self-esteem and confidence. Engaging in pleasurable activities, including leisure activities performed in the company of other people, protects the elderly from mental health problems, such as depression. (Ferreira & Bahram, 2016). For Demczuk and El Tassa (2016), tourism is a beneficial activity for the elderly, contributing to the improvement of quality of life, social relationships and increased knowledge about various historical, cultural, geographic and environmental issues.

METHODOLOGICAL PROCEDURES

Research design

The research is classified in relation to the objective as descriptive in nature, and as to the technical procedures as a case study with a qualitative approach. For data collection, semi-structured interviews were used.

According to Gil (2022), descriptive research has the main objective of describing the characteristics of certain phenomena, or relationships between variables, through the application of standardized data collection techniques. According to Marconi and Lakatos (2017), descriptive research aims to describe the characteristics of a population or identify relationships between variables.

According to Yin (2015), the use of case study is appropriate when it aims to investigate the how and why of a set of contemporary events. According to Martins (2008), the case study is an empirical investigation that researches phenomena within their real context (naturalistic research), in which the researcher has no control over events and variables, seeking to grasp the totality of a situation and creatively describe, understand, and interpret the complexity of a concrete case.

According to Flick (2009), qualitative research is not based on a unified theoretical and methodological concept. Various theoretical approaches and their methods characterize the discussions and practice of research. For Yin (2015), qualitative research seeks to collect, integrate, and present data from diverse sources of evidence as part of any study. The variety is likely to be an outgrowth of having to study a real-life environment and its participants. The complexity of the field environment and the diversity of its participants probably justify the use of interviews and observations, and even the inspection of documents and artifacts.

Semi-structured interviews were also used. According to Michel (2015), in the semi-structured interview, the interviewee is free to develop each situation in any direction he or she sees fit and allows for a question to be explored more broadly. Throughout the process, questions can be removed for not making sense and others can be opportunely included. The interviewer conducts the process, has the competence to change the script without losing the essence of what he wants to address and taking care to replicate the same focus for the others.

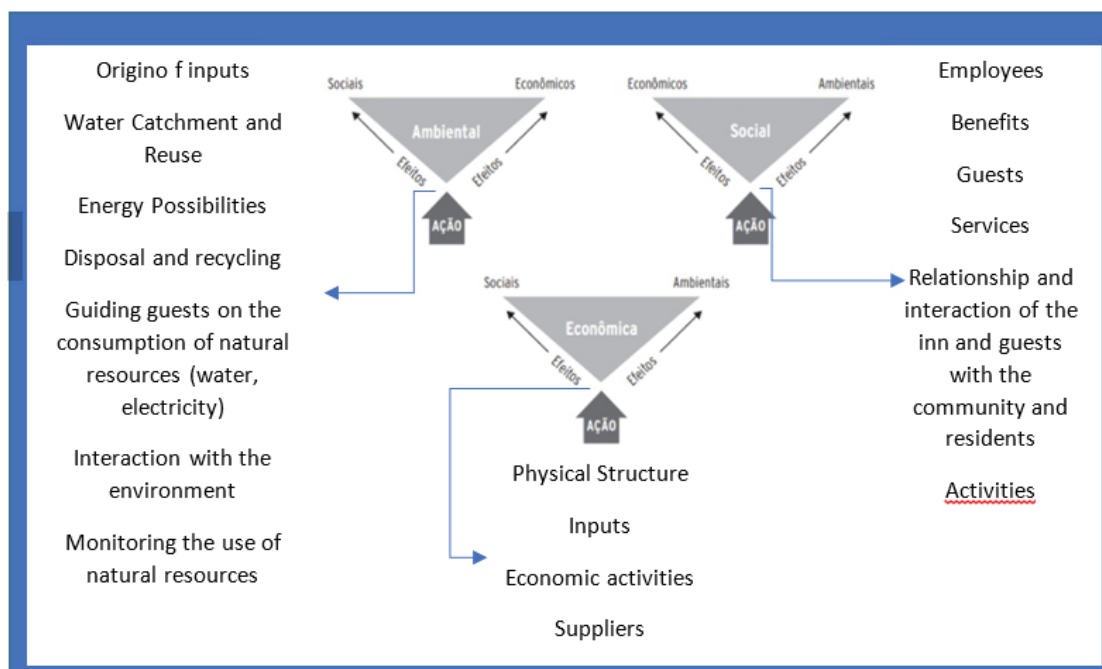
According to Baptista and Campos (2016), the semi-structured interview is based on an adjustable program, whose topics can be included or excluded during the data collection process. For Triviños (1987, p. 146) "the semi-structured interview has as a characteristic basic questioning that is supported by theories and hypotheses that relate to the research topic."

Data collection and analysis procedures

After the theoretical foundation developed through a literature review in books and periodicals, a semi-structured interview was conducted with the manager of the lodge under study. For the script of the semi-structured interview, it was used what is contemplated in the theoretical basis related to the tripod of sustainability and tourism in old age.

The semi-structured interview was conducted in order to collect information that could support the analysis of the information collected from the lodge in the light of the theory (sustainability) and the standard that addresses ESG (ABNT PR 2030). Figure 3 summarizes the interview script and its relationship with the tripod of sustainability (ESG).

Figure 3: Semi-structured interview script



Source: Leoneti, et al. (2019)

RESULTS AND DISCUSSION

Characterization of the lodge under study

The Lodge under study is located in the mountains of Rio Grande do Sul and for the purposes of this study will be used the fictitious name of Lodge "A". The lodge started its activities in 2013, in the mountains of Rio Grande do Sul, and currently has the capacity to receive 150 guests in its 69 apartments. By the end of the year, the lodge plans to have 59 more apartments available for use. The infrastructure of the lodge is composed of gardens, swimming pools, lounge areas, reception, specific areas for meals (breakfast, lunch, dinner), a convenience store that also sells the wines that are produced inside the lodge and that come from its own vineyards. It also has spaces for conventions, meetings, weddings, baptisms, among others. The lodge is themed, all the spaces are worked with reference to themes and images that bring and rescue the history of the Italians.

The lodge has 82 employees, including all activities. Most of the employees live in the region. To accommodate the employees who are from other locations, the lodge has 10 apartments that are temporarily used by them until they can find a place to live in the city.

Environmental Dimension/Axis

The lodge has a rainwater harvesting system that is used for general cleaning and to water the garden plants. They have garbage separation where part of it is used for recycling.

The gardens are taken care of by the employees, there are some native trees, some of which are fruitful, and most of the plants are produced and replanted inside the lodge.

Guests are encouraged to reuse towels from one day to the next, avoiding the need to send them to the laundry, thus reducing the consumption of water, electricity, raw materials, and labor.

Guests are also oriented regarding water and electricity consumption. In the common parts of the hotel, photocells and presence sensors are used so that the electric power is turned on only at dusk and, in some places, only if people are present.

On the tables, cloth tablecloths are not used, but rather themed American games made of paper and recycled material. The American games feature themes related to the local culture and Italian immigrants, including dialects. It can be seen that the lodge somehow uses the understanding of Valls (2006) who presents that natural resources and heritage are the starting point of all tourism activities. In addition to the author's description, the circular economy criterion of ABNT PR2030 also applies. This criterion highlights "the circular economy promotes the reuse of products and materials, reducing dependence on virgin raw materials", in this context are the American themed games made of recyclable materials and paper.

Some of the products used for food preparation, such as vegetables, spices and fruits, are produced on the premises. The other products are purchased from producers in the city or region. The suppliers are visited by the people in charge of the lodge, who seek to know the characteristics of the enterprise, how the products are produced, and also issues related to hygiene and the reduction

or non-use of pesticides. The non-use of pesticides is also present in ABNT PR 2030 in the “Circular Economy” criterion, which highlights the need for protection and conservation of biodiversity and ecosystems that can be compromised.

Other actions that are carried out and that are being studied are: in the winery the bottles are sanitized for reuse; the cleaning of the linen is done inside the lodge with its own laundry, but the laundry water is not reused; and the lodge is doing a feasibility study for the implementation of solar energy. As it was possible to identify, the lodge presents some criteria proposed by the ESG standard, but it still does not reuse water from the laundry. In this sense, the ABNT Standard PR 2030 (2022, p. 45), in the criterion “Water Resources” reinforces “the importance of organizations identifying and managing water risks that threaten their growth and viability”. Besides the importance of implementing sustainability practices, it presents as a practical example “implementing water reuse projects”.

Through the interview data, it is possible to realize that the lodge seeks to contemplate (even if partially) the environmental sustainability as presented by Leoneti *et al.* (2019), that environmental management is an important tool for managers to plan and control the social and environmental impact of an activity. Given the author’s point, it reinforces the need for the lodge’s managers to include in their planning the reuse of water and thus be able to reuse the water from the laundry.

Considering the environmental axis of ABNT PR 2030 (2022), it was possible to identify that the lodge under study considers and/or seeks to pay attention to the criteria “energy efficiency, water use (although it is necessary to develop actions for the reuse of water from the laundry), conservation and sustainable use of biodiversity, sustainable use of soil and circular economy.

Economic Dimension/Axis

The lodge under study seeks to work on differentials that are not exclusively related to monetary issues, thus, it offers its guests differentiated and cozy spaces for various audiences, children, young people, the elderly, among others. Its gardens and outdoor living spaces have many plants, chairs, benches, and, also, the possibility of walking. In the internal living spaces, the guest will find several possibilities of reading through books that are available in the cozy fireplace area. There is also a games area for children and adults.

The rates during the week are different from those during the weekend, holidays, and festive dates. We work with lower rates during the week as a way to seek an average occupancy rate within what the lodge has identified as ideal. This way, during the week the lodge is demanded by companies for conventions, training, qualification and other activities. There is also a significant demand from the elderly public, which represents around 70% of the guests.

In this sense, the lodge has a very attentive look at the infrastructure and activities for the third age guests who seek not only experiences related to the physical spaces, but also related to spirituality.

Besides the adequate infrastructure with support bars, elevator and personalized apartments, small differentials are presented that seek to reactivate memories and sensations of lived experiences. As an example, we tried to use, in some materials, a slightly larger font size and signaling through identification plates that are fixed on the inside and outside of the buildings. In the convenience store there are several products that are sold, some of which are carefully designed for the elderly.

The guests are concentrated in small families, young couples, groups of friends, senior citizens, and also those coming from corporate tourism. The latter is more present during the week. Some of these products, such as wine, sparkling wine, grape juice and honey are produced in the lodge, while others are produced by local and regional producers, all of them seeking to meet and complement the guests' experiences. The convenience store also serves the external public, that is, the consumer who is not staying at the lodge.

In this sense, it is possible to identify that the lodge contemplates the criterion "Stakeholder Engagement" that integrates the "Governance" axis of ABNT PR 2030 (2022). In the description of this criterion it is presented (p. 104) that "the expectations of stakeholders should be considered in decision-making processes and included in management processes, seeking solutions that benefit all involved".

The store and the winery are part of the lodge and their revenues contribute to the breakeven point, aligning in some way with the one presented by Costa and Ferezin (2021) who consider that economic sustainability has in its essence capital and profit. Profit is considered as necessary to remunerate the owners and/or investors and mainly to be reinvested in the business itself.

The lodge also offers other possibilities for guests, and also for those who are not staying and who end up complementing the revenue from the lodging. Picnics are offered, differentiated coffees on Saturdays and Sundays, guided tours with tasting, among others. The lodge has also recently invested in e-commerce to sell the winery's products. Most of the reservations are made by telephone, although there are other online possibilities to make the tables. This may reflect the characteristics of a great part of the guests. It is possible to identify, through the report of the company under study, that it contemplates what is pointed out by Barbieri *et al.* (2010) the concern with economic efficiency for the continuity of organizations, for the authors the economic dimension means obtaining profit and generating competitive advantages.

The city's commerce, besides the population, also interacts with the guests who seek to know the city, the culture, the art, the customs, and who acquire products and services. Industry and commerce are also demanded by the lodge that buys from them several inputs, such as some vegetables, fruits, cheese, milk, meat, among others. Despite buying most of the inputs in the region, the lodge identifies that there are still many opportunities for new suppliers. According to the interviewee, there are still producers who work informally, which prevents them from supplying the lodge. The economic activity also occurs to the municipal, state and federal public entities, either through social charges or other taxes and duties. Thus, economic sustainability, as described by Barbieri (2020), enables the efficient allocation and management of productive resources, as well as a regular flow of public and private investments.

Social Dimension/Axis

The pousada currently has 82 employees who are natives of the city and region where the pousada is located, and also from other Brazilian states and other countries. Through the remuneration that these employees receive, it is possible for them to have access to education, health, leisure, culture, among others. There is a concern with the inclusion and welcoming of employees who come from several states in Brazil, as well as from other countries. The pousada also offers temporary facilities to employees who are hired and who are from other regions. These facilities are for a limited time

until they can find a place to live. This possibility made available to the employees is a form of welcome and empathy to the arriving employees who have no place to live.

As social benefits to the employees, the lodge offers a health plan with 50% of its costs paid by the company, free transportation, and is in the approval phase of the attendance card, in which an amount will be made available to the employees who are diligent at work and in their activities. The attendance card, when implemented, will meet the “compensation and benefits policy” criterion of ABNT PR 2030 (2022). Regarding the health plan, partly funded by the lodge, the aforementioned standard describes (p. 87) in the “Quality of life” criterion the importance of “fostering the promotion of health by contributing so that the worker and his family have access to the means of health care”. The lodge performs once a month activities for integrating employees, and training courses are also held, thus complying with the “professional development” criterion of ABNT PR 2030 (2022, p. 84), which states that “organizations should be committed to improving the skills of their workers so that they can evolve in the work environment”.

By purchasing inputs from producers in the city and region, the lodge allows these producers, through the revenue from their sales, also generate jobs and that they and their employees have access to health, education, leisure, culture, which also acquire from local businesses and thus the economy of the city and region is boosted, promoting social and economic sustainability.

The population of the city and the region where the lodge is located interacts in some way with the guests who seek contact with the residents to get to know a little of the culture and customs, providing an opportunity for welcoming, empathy, and the well being of the resident and the visitor. In this context, considering sustainable development, in the social dimension, Barbieri (2020) presents the list of social responsibilities of organizations and reinforces the importance of the relationship with stakeholders and among these are workers, consumers, suppliers, competitors, residents surrounding the establishment, employees, among others.

FINAL CONSIDERATIONS

This research aimed to present, in the light of the theory and the ESG Standard, ABNT PR 2030, how sustainability and ESG are present in a hostel in the mountains of Rio Grande do Sul, which has as its main demand elderly tourists. To this end, a case study was carried out in a hostel in the mountains of Rio Grande do Sul.

Through semi-structured interviews, it was possible to identify that the lodge under study constantly seeks to welcome its guests and interact with the society in which it is located. The welcoming of guests and the interaction with the community are not only part of commercial relations, but mainly of the well-being and the experiences that its guests seek, and the participation of the community in the development of the locality, contemplating social, environmental, and economic aspects.

The attention of the lodge is not only related to welcoming guests, but also to the development of the locality, to the generation of jobs and income, and to the promotion of new businesses. Thus, it was possible to identify that the lodge seeks what Barbieri and Cajazeira (2010) present about sustainable business. For the authors, a sustainable company is one that continuously and systematically pursues high performance in economic, social and environmental terms, which are the three

dimensions of sustainable development relevant to business. High performance means obtaining a net positive result in each of these three dimensions as a permanent objective of the company and requiring a combination of efforts in all its areas of activity.

The elderly guests are responsible for 70% of the occupation of the lodge during the week and in this sense it was possible to identify that the lodge is very attentive because it presents an infrastructure of accessibility, well-being and warmth aligned to this public who seeks not only experiences related to physical spaces, but also related to spirituality.

Many details are presented, the thematic areas that rescue the region's Italian history, the furniture (some antique), the gardens, the books that are available for reading, the American games with dialect, the utensils with antique crockery, among others. These possibilities of experiences are also in the letter that the guest finds when he arrives at his apartment "we have prepared this place full of stories, made by many hands and eternalized today in works, pictures, statues and books, on the walls, in the corridors, on the bookshelves ...". ABNT PR 2030 (2022, pp. 70 and 71) addresses, in the social axis, the role of the organization with society and its management in the relationship with internal and external stakeholders. This relationship aims to generate value to stakeholders by incorporating such concepts into the organization's strategy.

The lodge under study meets some ESG criteria presented by ABNT PR 2030 (2022), comprising in the social axis the criteria social impact, respect for human rights, culture and promotion of inclusion, professional development, quality of life, relationship with consumers and customers, and relationship with suppliers. In the environmental axis are present the criteria water use (which can be considered as partial because the lodge does not yet reuse water from the laundry), conservation and sustainable use of biodiversity, sustainable use of soil and circular economy. The circular economy as described in ABNT PR 2030 (2022) provides the opportunity to reduce costs and resource losses (in the example of this study some handicraft products used in the lodge, and also sold in its store are made from raw material such as corn straw that is discarded in the process of using the grain). It also provides an opportunity for the generation of value and the creation of new sources of income, since the handicrafts complement the income of the artisans, most of whom live in the surrounding community. Biodiversity and sustainable land use are also present in the circular economy criterion of this standard, which states that "the donation of circular economy practices contributes to the protection and conservation of biodiversity and ecosystems. The governance axis includes the criteria business risk management, stakeholder engagement, and internal controls.

It is understood, therefore, in view of the theories on sustainability and ESG, through ABNT PR 2030, that the lodge that is the object of this research partially contemplates what the main authors cited in the study approach about the tripod of sustainability and ESG according to ABNT 2030 (2022). There are ESG criteria that the lodge points out its concern in seeking to contemplate. As is the case of the attendance card (in the approval stage) that, when implemented, will meet the "compensation and benefits policy" criterion of the ABNT PR 2030 (2022) standard. The implementation of solar energy is also under feasibility study. In this sense ABNT PR 2030 in the criterion "energy efficiency" guides the use of renewable sources such as solar energy. Such understanding, of the partial adoption of the tripod of sustainability and the ESG axes, was possible through the details of the data collected from the way the lodge prepares its facilities and welcoming guests, with attention to the elderly, who represent 70% of the occupancy during the week. Added to this is the detailing of the search for balance between preservation of natural resources and promotion of economic growth with social inclusion.

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