

## ESG and Hospitality: An Evolving Sustainability Context

By Dr. Willy Legrand

Professor at IU International University of Applied Sciences, Germany

### References

- [1] Original quote : « Ce qui est simple est toujours faux. Ce qui ne l'est pas est inutilisable. ». Valéry, P. (1942). *Mauvaises pensées et autres*. [https://bibliotheque-numerique-romande.ch/ebooks/pdf4/valery\\_mauvaises\\_pensees\\_autres.pdf](https://bibliotheque-numerique-romande.ch/ebooks/pdf4/valery_mauvaises_pensees_autres.pdf)
- [2] Lawrence, M., Janzwood, S., & Homer-Dixon, T. (2022). What Is a Global Polycrisis? And how is it different from a systemic risk? Cascade Institute. <https://cascadeinstitute.org/wp-content/uploads/2022/04/What-is-a-global-polycrisis-v2.pdf>
- [3] Crespí-Cladera, R., Martín-Oliver, A., & Pascual-Fuster, B. (2021). Financial distress in the hospitality industry during the Covid-19 disaster. *Tourism Management*, 85, 104301. <https://doi.org/10.1016/j.tourman.2021.104301>
- [4] European Commission (n.d.). *Corporate sustainability reporting*. [https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting\\_en](https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en)
- [5] EFRAG (2022). *EFRAG SRB Meeting 15 November*. <https://www.efrag.org/Meetings/2211141505388508/EFRAG-SRB-Meeting-15-November->
- [6] CBD (2022). *Kunming-Montreal Global Biodiversity Framework (GBF)*. <https://www.cbd.int/article/cop15-final-text-kunming-montreal-gbf-221222>
- [7] Fletcher, K., & Dewberry, E. (2002). Demi: a case study in design for sustainability. *International Journal of Sustainability in Higher Education*, 3(1), 38-47.
- [8] Boley, B. B. (2011). Sustainability in hospitality and tourism education: Towards an integrated curriculum. *Journal of Hospitality & Tourism Education*, 23(4), 22-31.
- [9] Belias, D., Rossidis, I. and Valeri, M. (2022). Tourism in Crisis: The Impact of Climate Change on the Tourism Industry. In Valeri, M. (Ed.) *Tourism Risk*, Emerald Publishing Limited (pp. 163-179), Bingley. <https://doi.org/10.1108/978-1-80117-708-520221012>
- [10] Lenton, T.M., Rockström, J., Gaffney, O., Rahmstorf, S., Richardson, K., Steffen, W., & Schellnhuber, H.-J. (2019). Climate tipping points — too risky to bet against. *Nature*, 575, 592-595. doi: <https://doi.org/10.1038/d41586-019-03595-0>
- [11] European Commission (n.d.). *Climate change and biodiversity loss should be tackled together*. <https://ec.europa.eu/research-and-innovation/en/horizon-magazine/climate-change-and-biodiversity-loss-should-be-tackled-together>
- [12] Habibullah, .S., Din, B.H., Tan, S.-H. & Zahid, H. (2022). Impact of climate change on biodiversity loss: global evidence. *Environnemental Science and Pollution Research*, 29, 1073–1086. <https://doi.org/10.1007/s11356-021-15702-8>
- [13] Reeves, M., Levin, S., Fink, T., & Levina, A. (January-February 2020). Taming Complexity. *Harvard Business Review*. <https://hbr.org/2020/01/taming-complexity>