



IQTISODIYOT & TARAQQIYOT

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SYSTEMATIZATION OF ESG INDICATORS AT THE LEVELS OF TOURISM ENTERPRISES, REGIONS AND THE NATIONAL ECONOMY

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Abstract. This article builds a multi-level framework for systematizing environmental, social, and governance (ESG) indicators in tourism. The issue is widely observed: ESG indicators are usually applied in isolation — at the level of a single enterprise, a destination, or national policy — even though tourism works as one interconnected territorial system. We propose an integrated classification of ESG indicators for three levels: tourism enterprises, regions, and the national economy. Our approach combines content analysis, comparative analysis, indicator decomposition, logical modelling, and a synthesis of international sustainability standards, drawing on sustainable tourism, stakeholder theory, destination governance, and ESG reporting. We argue that an effective measurement system should link operational indicators at the micro level, destination-management indicators at the regional level, and policy-coordination indicators at the macro level. To show how enterprise data can feed regional monitoring and how regional indicators can inform national policy, we develop a Tourism ESG Indicator Matrix. The framework can help tourism firms, destination management organizations, and public authorities in Uzbekistan and other emerging tourism economies improve transparency, reporting, and evidence-based decisions.

Keywords: ESG, sustainable tourism, tourism enterprises, regional tourism, national economy, ESG indicators, destination management, tourism governance, environmental responsibility, social inclusion.

Annotatsiya. Ushbu maqolada muallif turizm ESG (ekologik, ijtimoiy va boshqaruv) ko'rsatkichlarini uch darajada — turizm korxonalari, hududlar va milliy iqtisodiyot darajasida tizimlashtirishning ko'p darajali asosini ishlab chiqadi. Muammo tanish: ESG ko'rsatkichlari ko'pincha alohida-alohida qo'llaniladi, holbuki turizmning o'zi yaxlit hududiy tizim sifatida ishlaydi. Muallif kontent tahlili, qiyosiy tahlil, ko'rsatkichlarni dekompozitsiyalash, mantiqiy modellash va xalqaro barqarorlik standartlarini sintezlashga tayanadi. Samarali ESG-o'lchov tizimi mikro darajadagi operatsion, hudud darajasidagi destinatsiya-boshqaruv va makro darajadagi siyosiy-muvofiqlashtiruv ko'rsatkichlarini bog'lashi kerak. Taklif etilgan Turizm ESG ko'rsatkichlari matritsasi korxona ma'lumotlari hudud monitoringini, hudud ko'rsatkichlari esa milliy siyosatni qanday quvvatlashini ko'rsatadi. Natijalardan O'zbekiston va boshqa rivojlanayotgan turizm iqtisodiyotlarida shaffoflik, hisobot va dalilga asoslangan qarorlar uchun foydalanish mumkin.

Kalit so'zlar: ESG, barqaror turizm, turizm korxonalari, hududiy turizm, milliy iqtisodiyot, ESG ko'rsatkichlari, destinatsiya boshqaruvi, ekologik mas'uliyat, ijtimoiy inklyuziya.

Аннотация. В статье автор разрабатывает многоуровневую основу систематизации ESG-показателей (экологических, социальных и управленческих) в туризме на трёх уровнях: туристических предприятий, регионов и национальной экономики. Проблема знакома: ESG-показатели нередко применяются разрозненно, тогда как сам туризм функционирует как целостная территориальная система. Автор опирается на контент-анализ, сравнительный анализ, декомпозицию показателей, логическое моделирование и синтез международных стандартов устойчивости. Эффективная система измерения ESG должна связывать операционные показатели на микроуровне, показатели управления дестинацией на региональном уровне и показатели координации политики на макроуровне. Предложенная Матрица ESG-показателей туризма показывает, как данные предприятий поддерживают региональный мониторинг, а региональные показатели — национальную политику. Результаты могут использоваться в Узбекистане и других развивающихся туристических экономиках для повышения прозрачности, отчётности и принятия решений на основе данных.

Ключевые слова: ESG, устойчивый туризм, туристические предприятия, региональный туризм, национальная экономика, ESG-показатели, управление дестинацией, экологическая ответственность, социальная инклюзия.



INTRODUCTION

Tourism is one of the few sectors where economic growth, social welfare, and environmental pressure meet in the same territorial space. A hotel saves energy, yet the result shows up in a destination's carbon footprint. A tour operator improves labour conditions, and the region's reputation shifts with it. A national authority introduces a sustainability standard, and hundreds of enterprises receive a new signal for investment and reporting. For this reason, ESG indicators in tourism cannot stay a narrow corporate reporting tool — they also have to describe how regions and the national economy work.

The modern understanding of sustainable tourism rests on accounting for present and future economic, social, and environmental impacts while meeting the needs of visitors, the industry, host communities, and the environment [1]. That breadth creates a problem: if sustainability spans several interests, who should measure it — the enterprise, the destination, or the state? In practice, all three matter, yet each uses its own indicators and reporting language. The ESG approach reduces this fragmentation by splitting performance into environmental responsibility, social impact, and governance quality. In tourism, though, the boundaries remain interconnected. Water use in a hotel is an environmental indicator; once scarcity affects residents, it becomes social; and if data are not disclosed transparently, the issue becomes part of governance quality. A mature methodology should therefore capture not only separate indicators but also the relationships among them.

This article systematizes ESG indicators at three levels: tourism enterprises, regions, and the national economy. The topic is especially relevant for fast-growing tourism economies such as Uzbekistan, where destinations like Bukhara, Samarkand, and Khiva show that growth brings benefits but also demands a balance between economic activity, heritage preservation, environmental limits, and community interests. Our purpose is to develop a multi-level framework for classifying and applying ESG indicators. We set four tasks: to clarify the theoretical foundations of ESG measurement in tourism; to identify indicators suited to enterprises, regions, and national policy; to show how these levels connect; and to propose a practical matrix for monitoring, reporting, and decisions. The article follows the IMRAD logic.

LITERATURE REVIEW

Research on sustainable tourism runs along several lines — tourism as a driver of local development, its potential external effects, and the governance it requires — and ESG thinking cuts across all of them, turning sustainability into a measurable management system. International organizations have shaped the measurement agenda. The Global Sustainable Tourism Council defines destination criteria as the minimum every destination should reach and ties them to the Sustainable Development Goals [2]; the OECD argues that tourism policy should become more coordinated, resilient, sustainable, and inclusive [3]. Both point the same way: indicators should reach beyond arrivals, receipts, and occupancy to capture environmental capacity, social effects, and governance.

The sector's economic weight explains why ESG indicators need a macroeconomic dimension: the WTTC measures Travel and Tourism across 184 economies in terms of GDP, employment, investment, and exports [4]. Corporate reporting adds a further foundation — the GRI structure [5] and the ISSB's IFRS S1 and S2 [6] supply principles of materiality, comparability, and accountability that tourism enterprises can adapt. Academic work reinforces the multi-level view: stakeholder theory holds that an organization must weigh the groups it affects [7], while destination competitiveness theory links competitiveness to resources, policy, management, and demand [8]. Read together, ESG indicators bridge competitiveness and responsibility.

Studies of sustainability reporting reveal a recurring weakness: measurement fails when indicators stay declarative and never connect to decisions [9]. A similar methodological challenge is observed in tourism. The literature also warns that environmental performance alone cannot define sustainability — Gössling and Peeters show global impacts that demand long-term measurement [10], Buckley confronts the gap between policy ambition and implementation [11], and Mihalic argues that responsible tourism must combine environmental, social, and managerial dimensions [12]. The literature indicates an existing methodological gap: standards, corporate frameworks, and destination criteria all exist, yet few tourism systems link the enterprise, regional, and national levels in one framework. This article fills that gap.

RESEARCH METHODOLOGY

Our study is qualitative and methodological by design. Rather than estimate a single coefficient, we build a structured indicator framework for later empirical use, combining content analysis, comparative analysis, classification, indicator decomposition, and systems modelling. The sources include international sustainable tourism standards, ESG reporting frameworks, academic work, and policy reports, selected on three criteria: relevance to tourism and ESG, the presence of indicators or methodological guidance, and suitability for a



multi-level territorial system. Priority went to UN Tourism, GSTC, OECD, WTTC, GRI, and ISSB, alongside peer-reviewed studies.

We began by decomposing tourism ESG performance into three dimensions. The environmental dimension covers resource use, emissions, waste, water, transport, and climate adaptation; the social dimension covers employment, community benefits, accessibility, heritage, safety, and customer satisfaction; the governance dimension covers strategy, transparency, participation, compliance, and data systems. We then identified three levels: the micro level (enterprises — hotels, tour operators, restaurants, transport, attractions), the regional level (destinations, DMOs, local authorities, residents, assets), and the macro level (ministries, agencies, statistics, legislation, national targets).

Next, we built an indicator matrix in which each indicator had to pass five criteria: measurability, ESG relevance, data availability, comparability, and usefulness for decisions. A small set of reliable indicators is preferable to a long list that stays empty in reports. We then formulated cross-level linkages: enterprise data aggregate into regional indicators, regional indicators inform macro policy, and macro standards shape enterprise behaviour — a circular system rather than a one-way chain. For empirical use, we propose normalizing each quantitative indicator to a 0–100 scale and scoring qualitative ones through expert assessment. The total Tourism ESG Index then follows as a weighted sum of the sub-indices, with weights starting equal and later refined through methods such as the Analytic Hierarchy Process. We avoid one universal weighting scheme, because regions differ in resources, sensitivity, and priorities.

ANALYSIS AND RESULTS

The system begins from an often-overlooked assumption: tourism sustainability is produced at several levels at once. An enterprise can improve its own efficiency while the destination still experiences congestion-related pressure; a region can craft a strong strategy that fails without comparable national data; and a national strategy stays formal if enterprises do not integrate ESG practices into daily operations. ESG indicators therefore need systematizing both vertically — linking the micro, regional, and macro levels — and horizontally — linking the environmental, social, and governance dimensions within each level, so that a hotel cutting electricity but violating labour standards is not mistaken for ESG performance. Table 1 sets out the analytical role of each level.

Table 1
General logic of the multi-level ESG framework¹

Level	Main object of assessment	Core ESG task	Typical data sources	Main managerial use
Micro level	Tourism enterprise: hotel, tour operator, restaurant, attraction, transport	Measure operational ESG performance and compliance	Enterprise accounts, utility bills, HR records, customer surveys, certification	Cost reduction, service quality, reporting, investment readiness
Regional level	Tourism destination, district, city or region	Assess destination sustainability and local impacts	Local statistics, DMO data, resident surveys, GIS databases	Destination planning, carrying capacity, coordination, resident welfare
Macro level	National tourism economy and policy system	Monitor national ESG alignment and policy effectiveness	National statistics, TSA, ministry data, SDG reports, legal documents	Strategic policy, funding, regulation, benchmarking, branding

Micro-level indicators: tourism enterprises

The micro level is where measurement starts. Enterprises generate most of the primary data — electricity, water, waste, staff training, salaries, customer satisfaction, procurement, and compliance — and if these figures are not collected here, regional and national reports come out incomplete. Tourism enterprises should therefore become active data producers, not only service providers. Environmental indicators should focus on resource intensity: energy and water use per guest-night, renewable-energy share, waste and recycling rates, and greenhouse-gas emissions. Restaurants can track food waste and local sourcing, transport providers can track fuel intensity and fleet age, and tour operators can track the carbon intensity of their itineraries.

Social indicators should reflect the social dimension of tourism: local employment, gender balance, training, workplace safety, accessibility for persons with disabilities, customer satisfaction, and local procurement. In a sector full of seasonal and informal work, job quality matters as much as job numbers, and a destination cannot fully demonstrate inclusive growth if the benefits bypass residents. Governance indicators, finally, build trust — an ESG policy, a responsible manager or unit, an annual report, anti-corruption rules, a complaint mechanism, disclosure, and certification. Small firms may not publish complex reports, but they can still keep basic ESG

¹ Source: developed by the author based on UN Tourism, GSTC, OECD and ESG reporting frameworks.



registers and show compliance with minimum standards (Table 2).

Table 2
Recommended micro-level ESG indicators for tourism enterprises²

ESG dimension	Indicator	Unit of measurement	Main source	Decision supported
Environmental	Energy use intensity	kWh per guest-night / service unit	Utility bills, smart meters	Energy efficiency investment
Environmental	Water use intensity	m ³ per guest-night	Utility bills, metering data	Water-saving measures
Environmental	Waste recycling rate	% of total waste	Waste contractor reports	Waste management planning
Environmental	GHG emissions intensity	kg CO ₂ e per guest-night or tour	Fuel and energy data	Climate reporting
Social	Local employment share	% of employees	HR records	Local job policy
Social	Training intensity	hours per employee per year	HR and training records	Human capital development
Social	Customer satisfaction	score / rating	Surveys, online reviews	Service improvement
Social	Accessibility compliance	checklist score	Internal audit	Inclusive service design
Governance	ESG policy and responsible person	Yes/No; score	Internal documents	Management accountability
Governance	Public sustainability disclosure	report frequency	Website, annual report	Transparency and reputation
Governance	Complaint and grievance mechanism	number resolved; response time	CRM, register	Risk and quality management

Regional-level indicators: destinations and tourism territories

A destination is not a single organization but a living system of enterprises, residents, authorities, heritage assets, ecosystems, and services, so regional indicators must capture cumulative effects: one hotel's water use may be acceptable while the combined peak-season pressure is not. Environmental indicators should measure tourism waste per visitor, treated wastewater, water pressure relative to local availability, public-transport access, protected-area pressure, and — for heritage cities — the preservation of historical areas. Social indicators should track the tourism employment share, local income retention, resident satisfaction, housing pressure, heritage participation, and the distribution of benefits across districts; the question is not only whether tourism grows, but how benefits and pressures are distributed among stakeholders. Governance indicators assess destination-management capacity: a DMO, a regional ESG strategy, a stakeholder council, an open data portal, carrying-capacity assessment, and crisis planning. For Uzbekistan, where demand concentrates in a few heritage sites, such indicators help support a more balanced distribution of tourism flows between major and peripheral destinations (Table 3).

Table 3
Regional ESG indicators for tourism destinations³

Dimension	Regional indicator	Measurement logic	Policy relevance
Environmental	Tourism waste intensity	Waste generated by tourism / visitors	Capacity of municipal waste systems
Environmental	Water pressure of tourism	Tourism water use / local availability	Resource allocation and infrastructure
Environmental	Low-carbon mobility access	Share of sites reachable by low-emission transport	Transport planning, emissions reduction
Environmental	Heritage and ecosystem pressure	Visitors per protected site or asset capacity	Carrying-capacity management
Social	Resident satisfaction with tourism	Survey-based score	Community legitimacy of policy
Social	Local income retention	Estimated local share of tourism spending	Inclusive regional development
Social	Tourism job quality	Formal jobs, seasonality, training, wages	Decent work and human capital
Social	Accessibility of infrastructure	Share of sites meeting standards	Inclusive tourism development
Governance	Regional ESG tourism strategy	Presence and implementation score	Strategic coordination
Governance	Stakeholder participation	Frequency and diversity of consultations	Trust and conflict prevention
Governance	Open tourism data system	Availability and regularity of ESG data	Evidence-based management
Governance	Crisis and risk management plan	Existence and testing of the plan	Destination resilience

Macro-level indicators and cross-level integration

² Source: developed by the author.

³ Source: developed by the author based on GSTC Destination Criteria and destination governance approaches.



At the macro level, ESG indicators should show whether tourism contributes to national sustainable development. Traditional measures — receipts, exports, GDP contribution, employment — remain necessary but leave key questions open: is the sector becoming less carbon-intensive, are jobs more formal and skilled, do regions benefit equally, does policy support transparent reporting? Environmental macro indicators include national tourism carbon intensity, certified accommodation share, green-investment share, and sector targets for waste, water, and energy; social indicators cover job quality, training, the share of women and youth, and the regional distribution of income; governance indicators cover a national strategy, ESG reporting requirements, a certification system, a digital statistics platform, PPP mechanisms, and SDG integration. Such indicators also enable international comparison, strengthen branding, and reveal where public investment is most urgent.

The main result is the Tourism ESG Indicator Matrix, which organizes indicators across the three levels and three dimensions. It prevents duplication — national authorities need not re-collect what enterprises and regions already report — and exposes missing links, such as energy data that enterprises gather but regions never aggregate. It also clarifies responsibility: enterprises answer for operational data, regional bodies for coordination and community impacts, and national institutions for standards, statistics, and benchmarking. The matrix works in three stages: enterprises prepare a short ESG data sheet, regions consolidate and add destination indicators, and the national administration integrates everything into a dashboard. A practical model rests on three sub-indices — Environmental (ETI), Social (STI), and Governance (GTI) — combined as $TESGI = wE \times ETI + wS \times STI + wG \times GTI$, with weights reflecting regional priorities (water scarcity may raise the environmental weight in arid regions). The framework suits gradual rollout: 10–12 basic indicators in year one, wider social and governance coverage in year two, and integrated reporting in year three (Table 4).

Table 4
Tourism ESG Indicator Matrix by level and dimension⁴

Level	Environmental indicators	Social indicators	Governance indicators
Enterprise	Energy, water, waste, emissions, green procurement, low-impact mobility	Employment, training, safety, accessibility, customer satisfaction, local sourcing	ESG policy, disclosure, compliance, grievance mechanism, certification
Region	Waste capacity, water pressure, protected-site pressure, transport access, climate risk	Resident satisfaction, income retention, job quality, heritage participation, accessibility	DMO capacity, ESG strategy, stakeholder council, open data, risk management
National economy	Tourism carbon intensity, green investment, certified enterprises, climate adaptation	Job quality, skills policy, regional distribution of benefits, inclusion targets	National ESG strategy, reporting standards, statistics system, PPP governance, SDG alignment

The systematization carries several implications. It changes the role of tourism enterprises, which stop being passive objects of regulation and become the primary units of ESG data generation, since so many impacts arise from daily routines. The regional level then becomes the key platform for balancing interests: residents live in neighbourhoods and heritage zones, not national averages, so regional indicators must capture the real spatial distribution of benefits and pressures. The macro level gives the system stability — without national standards, regional indicators drift out of comparability; without appropriate incentives, ESG practices may remain limited in practical implementation.

The framework also separates output indicators from impact indicators. The number of eco-certified hotels is an output; reduced energy intensity is closer to an impact. A regional strategy is an output; improved resident satisfaction and lighter pressure on heritage are impacts. A balanced system should include both, yet never confuse documents with results. Data quality deserves the same care, since ESG data arrive from utility bills, statistics, GIS systems, surveys, reviews, and audits of differing reliability. Every indicator should therefore carry a data passport — definition, formula, unit, source, reporting frequency, and responsible body — without which figures become difficult to compare and may be interpreted inconsistently. The Uzbek context adds further relevance: strong heritage assets and fast-growing destinations meet real constraints in water use, waste infrastructure, seasonality, and coordination, and ESG indicators can shift policy from general promotion toward evidence-based management.

⁴ Source: developed by the author.



CONCLUSION AND SUGGESTIONS

This article developed a framework for systematizing ESG indicators at the levels of tourism enterprises, regions, and the national economy. The findings indicate that tourism ESG measurement should not stop at separate enterprise reports or general national-level policy statements, because tourism works as a multi-level territorial system whose indicators must speak to one another. At the micro level, enterprises should bring measurable, verifiable indicators into daily management; at the regional level, indicators should support destination governance and promote a more balanced distribution of tourism benefits and pressures; at the macro level, the state should integrate ESG indicators into national statistics and policy through a dashboard, guidelines, incentives, and SDG alignment.

We recommend five practical steps: enterprises adopt a basic ESG data sheet with 10–15 core indicators; regional authorities create destination ESG registers that aggregate enterprise data and add resident surveys; national institutions develop unified reporting guidelines; ESG indicators are tied to certification, funding, investment, and branding; and universities join in methodological development and independent evaluation. Future research should test the framework empirically in selected regions, Bukhara among them, using expert weighting, correlation and cluster analysis, and index construction. The goal is not to multiply indicators endlessly, but to build a reliable system that supports responsible decisions.

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