

DISRUPTIVE INNOVATION IN SUSTAINABLE TOURISM: RETHINKING BUSINESS MODELS AND SUSTAINABILITY ACCOUNTING PRACTICES

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Article History	ABSTRACT
Received: February 10, 2026	Purpose: The purpose of this paper is to explore how disruptive innovation reshapes business models in the tourism industry and how sustainability accounting practices can serve as an integrative mechanism to ensure the achievement of sustainable tourism goals. Method: This study employs a conceptual approach by synthesizing the literature on disruptive innovation, sustainable tourism, and sustainability accounting. A theoretical framework is proposed to illustrate the interrelationships between business model transformation, sustainability performance, and accounting practices. Finding: The findings indicate that disruptive innovation drives significant changes in tourism business models, creating both opportunities and challenges for achieving sustainability. Sustainability accounting emerges as a strategic tool to measure, monitor, and report sustainability performance, thereby ensuring that disruptive innovation contributes to sustainable value creation rather than exacerbating social and environmental risks. Novelty: This study offers a novel perspective by connecting disruptive innovation with sustainability accounting in the tourism sector. It contributes to the literature by proposing an integrative framework that highlights accounting's role in translating innovation into sustainable outcomes.
Revised & Accepted: February 19, 2026	
Available online: April 1, 2026	
Keywords: disruptive innovation, sustainable tourism, sustainability accounting, business models, value creation	

INTRODUCTION

The tourism industry stands at a critical juncture marked by rapid technological transformation and increasing sustainability pressures. Over the past decade, digital disruption has fundamentally altered how tourism services are produced, delivered, and experienced. Technologies such as artificial intelligence (AI), Internet of Things (IoT), blockchain, and big data analytics have transformed the traditional value chain of tourism into an interconnected digital ecosystem (Gretzel et al., 2021; Mariani, 2023). These changes have given rise to smart tourism destinations, where real-time data and predictive analytics shape visitor experiences and operational efficiency (Li et al., 2023). However, this transformation also generates systemic disruptions for existing players and regulatory frameworks, challenging established norms of governance and accountability (Del Vecchio et al., 2023).

Amid these disruptions, sustainability has become an equally urgent priority. Tourism contributes around 10% of global GDP but is also responsible for nearly 8% of global carbon emissions (U.N.W.T.O., 2022). The growing call for sustainability—both environmental and social—demands that innovation in tourism be directed toward inclusive and responsible outcomes (Font et al., 2023; Higgins-Desbiolles et al., 2019). Disruptive innovation, if left unchecked, can exacerbate existing inequalities or lead to phenomena such as over-tourism, resource depletion, and cultural commodification (Shen et al., 2020). Conversely, when integrated with sustainability principles, disruptive innovation can act as a catalyst for green transformation, supporting efficient resource use, local community empowerment, and transparent environmental reporting (Camilleri, 2022; Prayag et al., 2023).

While scholars have widely examined both innovation and sustainability in tourism, there remains a conceptual gap regarding the role of sustainability accounting as a bridge between these two domains. Traditional financial accounting models are inadequate for capturing the multidimensional impacts of innovation in tourism, especially concerning social and environmental performance (Bebbington et al., 2023; Manes-Rossi et al., 2021). Sustainability accounting offers an integrative lens by quantifying and reporting on environmental, social, and governance (ESG) dimensions, thus linking innovation outcomes to sustainable value creation (Alsaadi et al., 2023; Guthrie et al., 2020). However, there is still limited understanding of how these accounting practices can be embedded into innovation-driven business models within the tourism sector (Al-Htaybat & Alberti-Alhtaybat, 2019).

Furthermore, the ongoing digital transformation has introduced new forms of business models—such as platform-based, peer-to-peer, and circular economy models—that challenge conventional approaches to performance measurement and accountability (Bogers et al., 2023; Chen et al., 2022). The rise of companies like Airbnb, Booking.com, and TripAdvisor illustrates how disruptive innovation reshapes tourism’s competitive landscape. Yet, the environmental and social implications of these models remain ambiguously measured. Integrating sustainability accounting frameworks such as the Global Reporting Initiative (GRI) and Integrated Reporting (<IR>) can help quantify non-financial outcomes of innovation and align them with the Sustainable Development Goals (SDGs) (Bebbington et al., 2023; Sierra-García et al., 2022).

Against this backdrop, this paper seeks to develop a conceptual framework that connects disruptive innovation, sustainable tourism, and sustainability accounting. Specifically, it aims to explore how disruptive technologies transform tourism business models, how sustainability accounting can serve as a governance mechanism, and how both can collectively drive sustainable value creation. This integration responds to the growing academic and policy interest in embedding sustainability metrics into innovation ecosystems (Camilleri, 2022; Jung et al., 2022). By synthesizing these theoretical perspectives, the paper contributes to filling a critical gap in understanding how accounting can operationalize sustainability in the era of digital disruption.

THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

Disruptive Innovation in Tourism

Christensen’s, (1997) theory of disruptive innovation explains how simpler, more accessible, and affordable technologies can displace traditional incumbents. In the tourism context, disruptive innovation manifests through digital platforms (Airbnb, Traveloka), AI-based recommendation systems, virtual reality experiences, and blockchain-enabled transparency (Bogers et al., 2023). These innovations disrupt conventional value chains by empowering consumers and decentralizing control from traditional intermediaries (Mariani & Borghi, 2022).

Disruptive innovation in tourism promotes business model transformation, where firms shift from product-centric to service-oriented and experience-driven logic. However, this shift also generates sustainability dilemmas—particularly around resource consumption, data ethics, and community well-being (Gretzel et al., 2021).

Sustainable Tourism and the Triple Bottom Line

Sustainable tourism is fundamentally built upon the principle of achieving equilibrium among three interrelated dimensions: economic viability, social equity, and environmental preservation—commonly referred to as the triple bottom line (Dangi & Jamal, 2020; Elkington, 1997). This concept has evolved beyond a mere policy objective to become a multidimensional framework that integrates economic growth with ethical governance, cultural integrity, and ecological resilience (Camilleri, 2022). Sustainable tourism recognizes that long-term competitiveness in destinations cannot be achieved without maintaining environmental integrity and fostering community well-being. Economic success that comes at the cost of local exclusion or environmental degradation is no longer viewed as sustainable development (U.N.W.T.O., 2022). Therefore, the challenge for tourism stakeholders lies in ensuring that profitability, inclusivity, and environmental responsibility are mutually reinforcing rather than conflicting objectives (Higham & Miller, 2022; Prayag et al., 2023).

In this regard, digital technologies have emerged as transformative enablers of sustainability. Innovations such as artificial intelligence (AI), the Internet of Things (IoT), and big data analytics enable smart destination management by improving efficiency, reducing waste, and optimizing tourist flows (Del Vecchio et al., 2023; Li et al., 2023). For example, AI-driven systems can forecast visitor demand and control congestion, while IoT-based energy management can reduce the carbon footprint of accommodations and transportation (Mariani, 2023). Moreover, digital platforms allow local communities to directly participate in tourism value chains through peer-to-peer services, thereby democratizing access to economic opportunities (Jung et al., 2022). These innovations contribute to eco-efficiency and inclusivity, aligning with the Sustainable Development Goals (SDGs), particularly SDG 8 (Decent Work and Economic Growth) and SDG 12 (Responsible Consumption and Production). Nevertheless, technology alone does not guarantee sustainability; it must be supported by governance structures and accountability mechanisms that ensure equitable distribution of benefits and environmental protection (Font et al., 2023; Gössling & Hall, 2021).

However, without systematic accountability and transparent measurement frameworks, innovation may inadvertently exacerbate existing inequalities and ecological damage. The rapid expansion of platform-based tourism, such as Airbnb and ride-sharing services, has generated significant socio-environmental tensions, including housing displacement, cultural commodification, and resource strain in fragile destinations (Bae et al., 2021; Shen et al., 2020). Moreover, the environmental costs of digitalization—such as data center emissions and electronic waste—are often overlooked in sustainability assessments (Gössling & Hall, 2021). These issues underscore the need for integrating sustainability accounting and standardized performance metrics into tourism innovation ecosystems. Through comprehensive measurement and transparent reporting, sustainability accounting can help evaluate whether digital innovations truly advance sustainability or simply shift the burden elsewhere (Alsaadi, et al., 2023; Bebbington et al., 2023). Hence, to realize the full potential of disruptive innovation in tourism, sustainability must not be treated as a byproduct but as a strategic design principle, monitored through accountable and verifiable systems.

Sustainability Accounting as an Integrative Mechanism

Sustainability accounting serves as a critical mechanism that bridges innovation with accountability, offering structured tools for organizations to measure, report, and manage sustainability performance across environmental, social, and governance (ESG) dimensions (Bebbington et al., 2023). Beyond its traditional function as a reporting tool, sustainability accounting plays a transformative role in shaping strategic decision-making and value creation. Frameworks such as the Global Reporting Initiative (GRI 2021), Integrated Reporting (<IR>), and Sustainability Accounting Standards Board (SASB) have established global standards that help organizations integrate financial and non-financial information into a coherent sustainability narrative (Guthrie et al., 2020; Manes-Rossi et al., 2021). These frameworks enable organizations to assess not only their resource efficiency but also their broader societal contributions and ecological footprints (Alsaadi, et al., 2023). By quantifying social and environmental outcomes, sustainability accounting fosters transparency, comparability, and credibility, thereby building stakeholder trust and reducing information asymmetry between firms, investors, and communities (Kaur & Lodhia, 2023; La Torre et al., 2020).

Recent developments in sustainability reporting underscore that sustainability accounting is evolving from measurement to management—becoming a dynamic component of corporate governance and innovation strategy. Scholars have emphasized that sustainability accounting facilitates *integrated thinking*, encouraging managers to consider the interdependencies between economic performance, social justice, and environmental resilience (Bui et al., 2023; Guthrie et al., 2020). Moreover, the integration of digital technologies, such as blockchain and data analytics, into sustainability accounting enhances traceability and real-time monitoring of sustainability metrics (Dierkes & Siepel, 2024; Kozlowski et al., 2021). This digitalization allows for more robust accountability systems, especially within sectors like tourism, where sustainability outcomes are dispersed across complex value networks. Ultimately, sustainability accounting supports strategic transformation by embedding sustainability objectives into business model innovation, aligning corporate practices with the *triple bottom line* and the Sustainable Development Goals (SDGs)

(Bebbington et al., 2023; Camilleri, 2022). Hence, sustainability accounting not only documents performance—it actively shapes corporate purpose and guides organizations toward creating long-term, sustainable value.

Theoretical Integration

This paper conceptually integrates three complementary theoretical perspectives—Disruptive Innovation Theory, Sustainable Tourism Framework, and the Sustainability Accounting Paradigm—to build a unified model for understanding transformation in the tourism sector. According to Christensen's, (1997) Disruptive Innovation Theory, innovation often begins at the margins—through affordable, accessible technologies—and eventually displaces established market leaders by redefining value creation. When contextualized in tourism, disruptive innovation manifests through digital platforms, smart technologies, and data-driven business ecosystems that fundamentally alter how services are delivered and consumed (Bogers et al., 2023; Mariani, 2023). However, innovation alone cannot ensure sustainability. The Sustainable Tourism Framework (Dangi & Jamal, 2020; Elkington, 1997) provides the normative foundation by emphasizing the triple bottom line: economic viability, social inclusivity, and environmental stewardship.

To operationalize these principles, the Sustainability Accounting Paradigm Gray, (2010) offers tools to measure, monitor, and report sustainability outcomes, making the abstract concept of “responsible innovation” quantifiable and governable (Alsaadi, et al., 2023; Bebbington et al., 2023). Thus, this integration positions disruptive innovation as the driver of transformation, sustainability accounting as the measurement and control mechanism, and sustainable tourism as the ultimate goal—a systemic alignment where innovation’s potential is guided and evaluated through transparent accountability systems. This theoretical synthesis reflects recent scholarly consensus that sustainability-oriented innovation must be embedded within measurable frameworks to achieve genuine socio-environmental transformation (Supheni et al., 2025).

RESEARCH METHODOLOGY

This study employs a **conceptual research design** that synthesizes existing literature on disruptive innovation, sustainable tourism, and sustainability accounting. The research does not use empirical data; instead, it relies on **secondary sources**—including academic journals, theoretical books, and sustainability reporting frameworks—to construct an integrative conceptual model.

A **qualitative content analysis** approach was used to identify key themes, compare theoretical perspectives, and integrate them into a unified framework. The analytical process consisted of three steps:

1. extracting core concepts,
2. synthesizing thematic relationships, and
3. developing a conceptual model that explains how disruptive innovation reshapes tourism business models and how sustainability accounting acts as a governance mechanism supporting sustainable tourism outcomes.

The proposed framework (Figure 1) conceptualizes the dynamic relationships among disruptive innovation, sustainable tourism, and sustainability accounting.

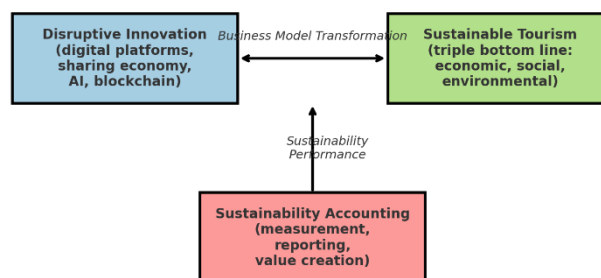


Figure 1. Conceptual Framework

1) Disruptive Innovation → Business Model Transformation

Digital disruption fosters novel tourism models based on platform economies, AI-driven personalization, and virtual experiences (Mariani, 2023). These innovations redefine value propositions, supply chains, and customer engagement strategies.

2) Business Model Transformation ↔ Sustainable Tourism

Innovation can both enhance and threaten sustainability. For example, while AI can optimize energy efficiency in hotels, platform-based tourism may exacerbate over-tourism in fragile destinations (Gretzel et al., 2021). Thus, sustainability must be embedded within innovation strategies.

3) Sustainable Tourism → Sustainability Accounting

Sustainability accounting ensures that environmental, social, and economic outcomes are systematically monitored and reported (Manes-Rossi et al., 2021). Metrics such as carbon footprint, social inclusion, and stakeholder engagement become integral parts of business evaluation.

4) Integrative Feedback Loop

Sustainability accounting creates a feedback mechanism—transforming data from accounting systems into actionable insights that inform further innovation. This loop enables continuous improvement in sustainable value creation.

RESULTS AND DISCUSSION

Results

The conceptual assessment indicates that disruptive innovation introduces substantial changes in tourism business models. These changes produce mixed sustainability impacts and highlight the increasing relevance of sustainability accounting as a mechanism to enhance transparency and guide strategic decision-making. The results emphasize a clear pattern: innovation drives transformation, but sustainability accounting determines whether such transformation leads to sustainable value creation.

Table 1. Main Results of the Conceptual Analysis

Focus Area	Key Findings	Observed Trend
Disruptive Innovation	Digital technologies (AI, IoT, blockchain, platforms) restructure service delivery and value creation	Growing dependence on digital ecosystems
Business Model Transformation	Shift toward data-driven, experience-based, and decentralized models	Tourism firms increasingly adopt consumer-centric structures
Sustainability Outcomes	Positive: resource efficiency, transparency	
Negative: over-tourism, inequality, data ethics issues	Sustainability impact is dual and context-dependent	
Sustainability Accounting	Provides measurement, monitoring, and ESG-based governance	Rising adoption of structured sustainability reporting frameworks

The findings collectively demonstrate that sustainability accounting plays a strategic role in evaluating and controlling the impacts of innovation-driven business model changes.

Discussion

The findings reveal that disruptive innovation is reshaping the architecture of tourism business models, thereby influencing how organizations design value creation processes. This transformation is characterized by increased digitalization, data dependency, and the emergence of platform-based

ecosystems. In the context of accounting and strategic finance, these developments present new challenges for measurement, governance, and performance evaluation.

A key insight emerging from the results is the dual impact of innovation. While digital systems enhance operational efficiency and expand opportunities for sustainable practices—such as energy optimization and improved stakeholder participation—they also introduce risks, including over-tourism, unequal distribution of benefits, and data governance concerns. This duality underscores the necessity for robust sustainability accounting mechanisms capable of capturing not only financial outcomes but also environmental and social implications.

The study's results further highlight that sustainability accounting operates as a strategic integrator, transforming abstract sustainability goals into quantifiable metrics that support managerial decisions. Frameworks such as GRI, Integrated Reporting (<IR>), and ESG indicators provide structured tools for evaluating whether innovation-driven business model changes align with long-term sustainability objectives. This aligns with the strategic finance perspective that emphasizes the importance of multi-dimensional performance measurement in shaping investment decisions, risk assessments, and organizational accountability.

Another important observation is the emergence of a feedback relationship between sustainability accounting and innovation outcomes. The integration of non-financial reporting allows organizations to identify strategic gaps, assess environmental performance, and realign innovation initiatives accordingly. This dynamic reinforces the role of accounting not simply as a reporting function but as an active component of organizational governance and strategic transformation.

From a theoretical standpoint, the findings support the argument that accounting plays a central role in navigating disruption, enabling firms to manage complexities that arise from technological change. By embedding sustainability metrics into business model innovation, organizations can improve transparency, strengthen legitimacy among stakeholders, and enhance their competitive positioning in a market increasingly attentive to sustainability performance.

Overall, the discussion indicates that the successful adoption of disruptive innovation in tourism requires more than technological capability. It demands strategic accounting systems that guide decision-making, mitigate sustainability risks, and promote long-term value creation. In this framework, sustainability accounting becomes essential for ensuring that technological advances support—not undermine—the pursuit of sustainable and inclusive growth.

CONCLUSION

This study set out to examine how disruptive innovation reshapes tourism business models and how sustainability accounting can function as an integrative mechanism to ensure that such innovations lead to sustainable value creation. The analysis concludes that disruptive innovation—driven by digital platforms, data analytics, automation, and decentralized service delivery—fundamentally alters the structures through which tourism organizations generate and deliver value. However, these transformations produce mixed sustainability outcomes, reinforcing the need for accountability frameworks capable of governing innovation responsibly.

The study contributes conceptually by positioning sustainability accounting as a strategic governance instrument that not only measures environmental, social, and governance (ESG) impacts but also influences organizational decision-making. By translating sustainability objectives into quantifiable indicators, sustainability accounting bridges the gap between technological innovation and long-term sustainability goals. This finding directly addresses the research objective of identifying mechanisms that align disruptive innovation with sustainable tourism practices.

Broader implications arise for policy, practice, and scholarship. Policymakers are encouraged to incorporate ESG measurement standards into tourism innovation policies to ensure social equity and environmental protection. Practitioners can leverage sustainability accounting to strengthen transparency, manage sustainability risks, and enhance strategic competitiveness in a rapidly digitalizing industry. For scholars, the study offers a theoretical basis for advancing research on the

intersection of innovation management, sustainability governance, and accounting, while highlighting the need for empirical validation across diverse tourism contexts.

Overall, the study affirms that disruptive innovation becomes a driver of sustainable development only when accompanied by robust sustainability accounting systems that guide, monitor, and evaluate its impacts.

DECLARATION OF ARTIFICIAL INTELLIGENCE USAGE

The author(s) declare that no Artificial Intelligence (AI) technology was used in the process of preparing the manuscript, conducting data analysis, or creating figures for this research.

CONFLICT OF INTEREST

We as authors declare that there is no conflict of interest in this research, whether financial, personal, or professional, which could influence the research process, writing, or publication of this article.

FUNDING AND ACKNOWLEDGMENTS

This research was self-funded by the authors. The authors would like to thank all parties who provided support throughout the research process.

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