

Article

Incorporating the Value Proposition for Society with Business Models of Health Tourism Enterprises

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Abstract: This article discusses the need to expand the concept of the value proposition, in order that this business model component includes the value for a customer, the value captured by the enterprise, and the value for the community, as well as benefits for the natural environment. The objective of the article is to identify sustainable development components that have been proposed for tourist enterprises in the research literature. The article proposes actions to complement existing tourist enterprises business models in order to give them the characteristics of a sustainable business model and to implement practices of value creation for the community. The research notes that the value captured by an enterprise determines the level of implementation of its economic objectives resulting from the value creation for the customer and implementation of social objectives (including pro-ecologic ones). The revenues of an enterprise depend, first of all, on meeting the expectations of the customer, meaning that they depend on the value proposition for the customer, and their volume will allow researchers to determine the possibility of creating value for the community. The expected tendency to create value for the community is argued to be proportional to the effectiveness of customer value influence, less the value captured by the enterprise. After an initial review of relevant literature, attention is focused on health tourism enterprises and how these principals can be applied in that context.

Keywords: sustainability; health resorts; spa tourism; business model

1. Introduction

The 19th and 20th centuries brought about progress in the form of intense industrialization. Impressive inventions, achievements, and solutions in the field of technology were the result of industrial development, but inevitably, technological development resulted not only in increased amenities for humanity, but also often impacted negatively upon the natural environment. This degradation has been observed for decades, for example in the levels of pollution and rises in global temperature and has raised social awareness of the consequences of industrialization and the costs the future generations will have to bear.

Modern enterprises, often still based on the consumption of natural resources and thus interfering in the environment in an indirect way, need to participate in the process of restoring natural resources or at least undertaking activities that reduce any degradation. However, for such revitalization activities to be carried out consistently and effectively, they need to be included in the basic structure of business processes. This argument applies equally to tourist enterprises and the article proceeds by reviewing the sustainable development literature to identify key elements that need to become essential elements in business models and processes.

The above goal was achieved through theoretical and empirical research. The source of the elements of sustainable tourism proposed and discussed in the article include literature studies, documents of agencies working for sustainable development, and qualitative research of authors, carried out in the 17 largest spa tourism enterprises in Poland. The main contribution of the presented research is to identify elements of sustainable tourism that are necessary in the current situation. The proposed solutions have been formulated to support managers of spa enterprises, both for achieving their competitive advantage as well as for protecting the natural environment and the culture of residents of tourist destinations.

2. Literature Review

2.1. Health Tourism and Health Resort Enterprises in Poland

Goodrich and Goodrich [1] define health tourism as an attempt to attract tourists through tourist facilities or areas in order to provide them with above-standard services (i.e., healthcare and providing appropriate equipment). Thus, health tourism contains a composition of three elements: A trip away from home, health as the main motivation for arrival, and a stay in holiday destinations (especially in spas) [2].

One of the forms of health tourism is tourism carried out in health resorts. Spa tourism is a stay in a spa, aimed at maintaining or improving the current state of health by isolating oneself from harmful factors of everyday life, and by physical and mental rest, using spa treatment methods and other forms of beneficial effects on health. In Poland and in many other European countries, health resorts are where therapeutic services (in the field of balneology and physical medicine) are provided as part of a tourist stay. It is also a tourist form, which is closest to the idea of sustainable development, due to the close relationship with the impact of the natural environment on tourists [3].

The history of health tourism organized in Poland had variable directions. In the second half of the 20th century, the predominant (and quite often the only) goal of health resort facilities was the social objective concerning the implementation of the state health promotion initiatives, which was possible because the health resort services were fully financed by the state budget [3,4]. However, the economic transformation in 1989 (associated with the fall of communism in Eastern European countries) led to the transformation of the state spa sector into private spa tourism companies [5].

These transformations, both in the national health system as well as changes in the ownership structure of health resort enterprises, made it necessary to change the way in which their activity was perceived. Polish health resort enterprises became, first of all, profit-oriented entities and only later became entities that worked to implement goals of implementing the state health policy [6].

In addition, Van Tubergen and Van Der Linden [7] and Erfurt-Cooper and Cooper [8] note that the current spa activity goes beyond the use of bathing in thermal waters for therapeutic purposes. This is noticeable in the spa tourism market in the form of various types of tourist and non-tourist services. The value for the customer that a spa company provides is not only standard treatment and prophylaxis (massages, hydrotherapy, physical exercises, and fitness), but also personalized health and fitness programs, cosmetics and care treatments, hairdressing, and manicure and pedicure services. Thus, the value proposition for the customer is expanding, as well as the value captured by the company.

2.2. Overview of Business Model Concept

A *business model* is a characteristic of the business being described in the form of a story that explains how the enterprise works [9] and, at the same time, a description of relations between components in an organization that result in creation of value for the organization [10]. In many cases, the business model is a tool used to run the business [11]. The literature also describes the business model as a conceptual tool that contains a set of elements and their relationships and allows expressing the business logic of a specific firm. [12]. At the same time, it is a description of values that the enterprise is able to provide to market segments, and a description of the organization, along with

network relations with partners to also create value. Teece [11] also sees it as a tool that can be used in practice for the purpose of design or description of the architecture of the creation, supply, and value capturing mechanisms of a business. The core of the business model is in defining the way in which the enterprise captures value for customers, entices them to pay for this value, and converts payables into profits.

Prendeville and Bocken [13] also view a business model in terms of a tool, using it to order business transactions between customers, partners, and suppliers and the organization, and their participation in the development and capturing of value.

Al.-Debei et al. [14] propose the business model as an abstract concept, where it is a textual or graphic representation of the interrelated structures of the model's architecture prepared by the organization, along with all the products and services that the organization has on offer and that are essential to achieving its aims.

One of the most comprehensive definitions was prepared by Wit [15], who states that the essence of a business model is the visual depiction of an organization's functioning logic, its elements, or ventures in the form of appropriately named, interlinked elements of a template that—once populated with content—ensure the logical understanding of the process of functioning, survival, and development of the organization.

The literature provides numerous other ways of defining business models, including those listed below:

- The CANVAS model [12], which takes into account nine interconnected and interacting business components that describe both the key processes and their interrelations.
- Cube business model [16–18] is a concept that establishes business model components in the form of a cube, selecting particular components in such a way to eliminate unnecessary ones and promote the crucial ones; the value proposal is thus created on the basis of a value chain with key and supporting functions
- Value network [19] is a methodology of modeling the business model that visualizes the business activities and sets of relations of the whole system from a dynamic perspective; it contains unique analysis methods, as well as integrating with other modeling tools, dealing with elements such as processes, social networks analysis, and system dynamics;
- *e³-value* [20] is an interdisciplinary approach based on studying an innovative idea by a thorough understanding of that idea and assessment of its potential profitability; this methodology uses an engineering approach with the use of terms and terminology sourced from economics, marketing, and axiology; it shows how to model business processes and to improve the business in complex value constellations of multiple entities that are common in e-commerce;
- Possession-ownership-availability (POA) [21] is a method used to model business processes focusing on providing value appropriate for Enterprise Resource Planning (ERP) systems and IT system designing; POA model defines specific roles in business process and describes value provision;
- Other alternative business model frameworks include lean startup (lean canvas) [22], four-factor *Seizing the Whitespace* by Johnson [23,24], a five-element template by Afuah [25] (VARIM—*Value, Adaptability, Rareness, Inimitability, Monetization*), a six-element template in the form of a circle (Business Model Institute) [26], six-factor *Open Innovation* by Chesbrough [27,28], six-element template by Seidenstricker, Scheuerle, Linder [29], six-element model of key values by McGrath [30], a seven-block template by Lindgren (*Value proposition, Target users and customer, Value chain, Competences, Network, Relations(s), Value formula Profit formula* [16,17], a 10-element template by Doleski [31] (*Normative Framework, Value, Strategy, Customer, Market, Revenue, Enablers, Processes, Partners, Finance*), a 13-element model of social business [32], and others.

The literature on this subject provides a varied division of the business model into specific components and proposes a varied model architecture. It is impossible to provide one universal

division. The most popular concept of the business model division into components is the one proposed by Osterwalder and Pigneur [12], who identified nine model components. Apart from value proposition, it contains market segments, distribution channels, relationships with the customers, revenue streams, key resources, key activities, key partnership, and costs structure. It is worth noting that one element that is found in almost all models is the proposed value, around which other model components are integrated. The *value proposition* is a major reason that customers prefer the offer of a given company as well; it is a solution to problems of customers and an element ensuring satisfaction of their needs. In the marketing context, the value proposition can be compared with the core of tourist product, meaning the core of the benefit that a tourist gains by using a specific tourist service [33]. In the scientific literature, the concept of customer value is identified with the concept of Porter's value chain [34]. However, this is not the only value generated by business activity, because the *value captured by the enterprise* is also important for managers.

2.3. Business Models Used by Tourist Enterprises

The nature and presence of business models in tourist enterprises still seem to be insufficiently researched. Due to the recent increasing popularity of this concept, its essence is still being modified and developed. However, with the emergence of special versions of the models, their limitations must be taken into account. A review of the tourist literature reveals that research on business models was almost exclusively limited to specific types of tourist activities [35,36]. An example is the research carried out in spa tourism [37]. Their results are generally positive, as they noted that the use of business models in the analyzed enterprises was incidental and fragmentary, and that the knowledge in this field referred to abstract understanding of business models, without the ability to present the interrelated architecture structures of the model with the use of text or graphics.

Another interesting scientific publication is the article by Reinhold et al. [38] on the subject of a typology of business models for destination management organizations. The authors identify four distinct ideal types of DMO (destination management organizations) business models (these are the destination factory, destination service center, value orchestrator, and value enabler).

It is also worth paying attention to the important article Reinhold, Beritelli, and Grünig [39], in which the authors identify a minimal consensus and dominant approach to conceptualizing the business model concept in tourism studies. The article reveals a strong preference for small-n case study research designs.

One of the key publications on sustainable business models is the article by Joyce and Paquin [40]. They note (after Collins and Porras [41]) that for sustainability-oriented companies, creating social value is likely a clear part of their mission. They present the triple-layer business model canvas tool, which contributes to sustainable business model research by providing a design tool, which structures sustainability issues in business model innovation. Their research extends the original business model canvas by adding two layers: An environmental layer based on a lifecycle perspective and a social layer based on a stakeholder perspective. Boons and Lüdeke-Freund [42] find that research on sustainable innovation has tended to neglect the way in which firms need to combine a value proposition, the organization of the upstream and downstream value chain, and a financial model, in order to bring sustainability innovations to the market. They note that the current literature does not offer a general conceptual definition of sustainable business models. Therefore, they sketch the outline of a research agenda by formulating a number of guiding questions. Among them, they formulate a concept social profit equation and conclude, "sustainable business models enable social entrepreneurs to create social value and maximize social profit; of significance is the business models' ability to act as market device that helps in creating and further developing markets for innovations with a social purpose" (p. 17).

There is also a study on the value proposition in the form of a business model for cultural heritage tourist enterprises [43,44] and attempts to apply CANVAS with regard to entities operating in the market of health tourism [35].

Also noteworthy is the template proposed by Threebility—Tools for Sustainable Innovation as The Sustainable Business Model Canvas [45]. This template proposes an approach to the issue of generated value through the following questions:

- Which problem do we solve and which value do we create?
- What is the function and form of our product or service?
- Can we solve our customers' problems more sustainably?
- Can we transform sustainability into customer value?
- Is ownership necessary or is the product as a service model applicable?
- Can we extend the product life cycle? [45]

A majority of the analyzed research works focuses on particular components of business models, but only rarely focuses on the whole model. One can refer to the works of Bodenau [46], Cranmer, Jung, and Dieck [47], as well as Havemo [48] and Prebenseni Dahl [49], which have discussed the topic of the value proposition for a tourist.

In a related area, the work of Mantaguti and Mingotto [50] tackled the subject of relations with customers in the tourist market and Miguéns, Baggio, and Costa [51], as well as Inversini, Xiang, and Fesenmaier [52] discussed customer relations in social media in the business context.

Diaconu and Dutu [53] also paid attention to the evolution of the hotel industry towards innovative business models, while Langviniene and DaunoraviPinjti [54] listed a number of factors that need to be taken into account when creating a business model that would be successful in the hospitality industry. Overall, compared to the very extensive literature on the nature, structure, and application of business models in general, the literature on business models used by tourism enterprises is still limited and very few papers indeed deal specifically with sustainability issues in a tourism business model context.

2.4. Sustainable Business Models in Tourism

Threats generated by tourism, and in particular the burdens caused by overtourism, affect both the area of tourist destinations and residents [55]. Since 2002, one can notice in the literature a specific set of business models [56]. These are sustainable business models, defined as a set of components where the interactions between these components and the stakeholders create, provide, capture, and list a sustainable value for many stakeholders [57]. It is, therefore, a recent development to include sustainable development principles in the company's value logic and the logic of value creation by an enterprise [58,59]. Sustainable business models can be a source of competitive advantage and economic benefits, by taking into account the sustainable value proposal in business model [60].

One of the key research works on this subject is an article by Nosratabadi et al. [55], who analyzed works from various thematic areas, concluding, that since 2016, "Environmental Science (18.6%)", "Business, Management, and Accounting (16.4%)", "Social Science (14.4%)", and "Engineering (12.3%)" are the fields in which the majority of uses of the concept of sustainable development were found. Analysis of works published in the years 2007–2018 reveals that the incorporation of sustainable development principles in business models is the topic discussed most often by researchers from the US, Great Britain, and China, with American researchers discussing this issue twice as often as the British and Chinese.

Among the 14 thematic areas analyzed by Nosratabadi et al. [55] was the issue of the hospitality industry. They noticed that studies on the sustainable development elements in business models in the hospitality industry were in the initial stage. A majority of the analyzed research projects examined the level of sustainable development in hotels but stopped at the stage of current status diagnosis. No solutions for the further development of sustainable business models for this industry as a whole were provided.

Research on business models, analyzed in the context of sustainable development, allowed the introduction of the subject of transforming the enterprise business model into a sustainable one. In the

last decade, one can notice both research discussing this issue, as well as policy and strategy documents of organizations that transform such solutions into specific proposals.

One such work is the article by Boons and Lüdeke-Freund [42], who identified four features that lead to the introduction of sustainable development rules in the element of the business model.

One is the extension of the value proposition in the business model. The value proposition provides measurable ecological and/or social values in concert with economic value (being based on socio-economic dialogue concerning the balance of economic, ecological, and social needs) reflecting the fact that such values are temporally and spatially determined).

The second feature relates to expanding the responsibility for the natural environment. The supply chain involves suppliers who take responsibility towards their own, as well as the focal company's stakeholders. The company does not shift its own socio-ecological burdens to its suppliers, but actively engages suppliers into sustainable supply chain management.

The third feature is cooperation with consumers, whereby the organization–customer interface motivates customers to take responsibility for their consumption, as well as the focal company's stakeholders.

The last feature is the division of costs and benefits resulting from the ecologic activity. The financial model reflects an appropriate distribution of economic costs and benefits among actors involved in the business model and accounts for the company's ecological and social impacts.

The implementation of the above elements is often associated with obstacles. In the literature, one can find many signs of such limitations. One example would be an attempt to influence the suppliers or to divide the financial burden of business changes [61].

Nosratabadi et al. [55] developed four approaches to designing a sustainable business model. These are:

- Designing a sustainable value proposition (values are achieved taking into account sustainable development practices);
- Designing sustainable value creation (value is achieved involving all stakeholders, including the community and natural environment);
- Designing sustainable value delivering (value is also provided in a sustainable manner);
- Generating sustainable partnership networks for creating and delivering such sustainable value, which simultaneously can meet the social, environmental, and economic benefits.

This proposed approach to creating a sustainable business model requires the establishment of numerous relationships. It applies not only to relations with customers, but also to creating partnerships with all involved stakeholders. Norris and West [62], and later Grefen [63], identified several market relations:

- B2C (*Business-to-Customer*), meaning a relation aimed at winning over individual customers by focusing the relationship on the direct recipient.
- B2B (*Business-to-Business*), meaning focusing the relationship development in the enterprise on other enterprises by focusing on group recipients (including wholesalers, contract recipients, and state recipients).
- B2A (*Business-to-Administration*), meaning using the transactions between the entrepreneurs and public administration bodies as a basis.
- C2B (*Customer-to-Business*), a relationship sometimes referred to as M-commerce (*Mobile Commerce*), in which the access to wireless devices is used, making it possible to carry out the transaction. It is a relationship based on the opportunity to make purchase offers to which the manufacturers can respond.
- C2C (*Customer-to-Customer*), meaning targeting the activities to the possibility of direct exchange of goods between the consumers.
- C2A (*Customer-to-Administration*), a relation between consumers and public administration.

- P2P (*Peer-to-Peer*) is the use of Internet in such a way as to make the direct exchange of data possible without the need to send them through the main server;
- B2R (*Business-to-Reseller*), is a relationship where the relational entities are entrepreneurs and resellers;
- G2B and G2C, where the government is one of the parties to the relationships with entrepreneurs and customers.

Creating relations in terms of a sustainable business model needs one more relation. This is a B2S relation, meaning *Business-to-Society*, whereby society becomes the beneficiary of values generated by the business, influencing the natural environment and the community. It is, therefore, an addition to the B2C relation, in which the beneficiary is the entity (individual customer) and not society. In practical terms, the values would not be the results of the manufactured goods and services, but the benefits of the practiced rules, programs, and investments limiting the dysfunctional activities and/or abolishing the degradation of natural resources. These would include all types of programs or campaigns for sustainable development in which the particular enterprise participates.

A very important statement in the discussion on the application of sustainable development rules that can be applied to tourism is the article by Siakwah, Musavengane, and Leonard [64], which is a reference to the sustainable development goals (SDG) and tasks that the tourism can implement in this context. The United Nations Development Program [65] promotes the sustainable development goals (SDGs), which represent a universal call to action to end poverty, protect the planet, and ensure that all people enjoy peace and prosperity. These 17 goals build on the successes of the millennium development goals, while including new areas, such as climate change, economic inequality, innovation, sustainable consumption, peace, and justice.

One of these objectives can be implemented within health tourism, as its aim is to ensure healthy lives and the promotion of wellbeing for all at all ages. As a consequence, good health and wellbeing can help achieve sustainable livelihoods.

Another important source of sustainable activities is the Global Sustainable Tourism Council (GSTC) criteria [66], which include four pillars: Sustainable management, socioeconomic impacts, cultural impacts, and environmental impacts (including consumption of resources, reducing pollution, and conserving biodiversity and landscapes). The GSTC criteria, formulated separately for hotels, tour operators, and tourist destinations, were established on the basis of numerous pro-ecological activities and experiences carried out in this context around the world, and take into account guidelines and standards concerning sustainable tourism from every continent. It is impossible to cite them all here, but it is appropriate to note that they were developed taking into account environmental, social, cultural, economic, quality, human rights, health, safety, risk, and crisis management issues and that they can support overall development.

The criteria are divided into four sections:

- Demonstrating effective sustainable management,
- Maximizing social and economic benefits to the local community and minimizing negative impacts,
- Maximizing benefits to cultural heritage and minimizing negative impacts,
- Maximizing benefits to the environment and minimizing negative impacts.

They were developed to ensure common global understanding of “sustainable tourism” and represent a minimum level to which every tourist enterprise should strive. The criteria indicate *what* needs to be done in terms of the achievement of sustainable tourism, but not *how* to implement it. The performance indicators complement those criteria and allow the determination of the level of implementation of set goals. In Table 1, the solutions proposed by the Council for the GSTC Hotel Criteria (Version 3, 21 December 2016) are presented.

Table 1. Global Sustainable Tourism Council (GSTC) hotel criteria (Version 3, 21 December 2016).

Demonstrate Effective Sustainable Management	Maximize Social and Economic Benefits to the Local Community and Minimize Negative Impacts	Maximize Benefits to Cultural Heritage and Minimize Negative Impacts	Maximize Benefits to the Environment and Minimize Negative Impacts
A1. Sustainability management system The organization has implemented a long-term sustainability management system that is suitable to its size and scope, addresses environmental, social, cultural, economic, quality, human rights, health, safety, risk, and crisis management issues and drives continuous improvement.	B1. Community support The organization actively supports initiatives for local infrastructure and social community development. Examples of initiatives include education, training, health and sanitation and projects which address the impacts of climate change.	C1. Cultural interactions The organization follows good practice and locally agreed guidance for the management and promotion of visits to indigenous communities and culturally or historically sensitive sites in order to minimize adverse impacts and maximize local benefits and visitor fulfillment.	D1. Conserving resources The criterion includes: <ul style="list-style-type: none"> • Environmentally preferable purchasing, • Efficient purchasing, • Energy conservation, • Water conservation.
A2. Legal compliance The organization is in compliance with all applicable local, national, and international legislation and regulations including, among others, health, safety, labor and environmental aspects.	B2. Local employment Local residents are given equal opportunities for employment and advancement, including in management positions.	C2. Protecting cultural heritage The organization contributes to the protection, preservation and enhancement of local properties, sites and traditions of historical, archaeological, cultural, and spiritual significance and does not impede access to them by local residents.	D2. Reducing pollution The criterion includes: <ul style="list-style-type: none"> • Greenhouse gas emissions • Transport (reducing transportation requirements), • Wastewater, • Solid waste, • Harmful substances, • Minimize pollution.
A3. Reporting and communication The organization communicates its sustainability policy, actions, and performance to stakeholders, including customers, and seeks to engage their support.	B3. Local purchasing When purchasing and offering goods and services, the organization gives priority to local and fair-trade suppliers whenever these are available and of sufficient quality.	C3. Presenting culture and heritage The organization values and incorporates authentic elements of traditional and contemporary local culture in its operations, design, decoration, cuisine, or shops, while respecting the intellectual property rights of local communities.	D3. Conserving biodiversity, ecosystems, and landscapes The criterion includes: <ul style="list-style-type: none"> • Biodiversity conservation, • Invasive species, • Visits to natural sites, • Wildlife interactions, • Animal welfare, • Wildlife harvesting and trade,

Table 1. Cont.

Demonstrate Effective Sustainable Management	Maximize Social and Economic Benefits to the Local Community and Minimize Negative Impacts	Maximize Benefits to Cultural Heritage and Minimize Negative Impacts	Maximize Benefits to the Environment and Minimize Negative Impacts
A4. Staff engagement Staff are engaged with development and implementation of the sustainability management system and receive periodic guidance and training regarding their roles and responsibilities in its delivery.	B4. Local entrepreneurs The organization supports local entrepreneurs in the development and sale of sustainable products and services that are based on the area's nature, history, and culture.	C4. Artefacts Historical and archaeological artefacts are not sold, traded, or displayed, except as permitted by local and international law.	
A5. Customer experience Customer satisfaction, including aspects of sustainability, is monitored and corrective action taken.	B5. Exploitation and harassment The organization has implemented a policy against commercial, sexual or any other form of exploitation or harassment.	-	-
A6. Accurate promotion Promotional materials and marketing communications are accurate and transparent with regard to the organization and its products and services, including sustainability claims. They do not promise more than is being delivered.	B6. Equal opportunity The organization offers employment opportunities, including in management positions, without discrimination by gender, race, religion, disability or in other ways.	-	-
A7. Buildings and infrastructure Planning, siting, design, construction, renovation, operation and demolition of buildings and infrastructure.	B7. Decent work Labor rights are respected, a safe and secure working environment is provided, and employees are paid at least a living wage. Employees are offered regular training, experience, and opportunities for advancement.	-	-

Table 1. Cont.

Demonstrate Effective Sustainable Management	Maximize Social and Economic Benefits to the Local Community and Minimize Negative Impacts	Maximize Benefits to Cultural Heritage and Minimize Negative Impacts	Maximize Benefits to the Environment and Minimize Negative Impacts
A8. Land water and property rights Acquisition by the organization of land and water rights and of property is legal, complies with local communal and indigenous rights, including their free, prior, and informed consent, and does not require involuntary resettlement.	B8. Community services The activities of the organization do not jeopardize the provision of basic services, such as food, water, energy, healthcare, or sanitation, to neighboring communities.	-	-
A9. Information and interpretation The organization provides information about and interpretation of the natural surroundings, local culture, and cultural heritage, as well as an explanation of appropriate behavior while visiting.	B9. Local livelihoods The activities of the organization do not adversely affect local access to livelihoods, including land and aquatic resource use, rights-of-way, transport, and housing.	-	-

Source: [66].

The analysis of threats resulting from the ongoing dysfunctions of a business can be carried out in a highly customized manner, which varies depending on the nature of the determined influence. One can, however, note several topics that the literature proposes in the course of research and analysis. Some of them refer, in particular, to tourism activities. Liu [59], for example, proposed viewing the sustainable tourism issues from the perspective of six categories:

1. The role of tourism demand,
2. The nature of tourism resources,
3. The imperative of intra-generational equity,
4. The role of tourism in promoting sociocultural progress,
5. The measurement of sustainability,
6. Forms of sustainable development.

In 2018, these proposed solutions were corrected and supplemented. The provisions of the Cape Town Declaration on Responsible Tourism of 2018 [67] considered the objectives of sustainable tourism to be about minimizing negative economic, environmental, and social impacts; generating greater economic benefits for local people and enhancing the wellbeing of host communities (improving working conditions and access to the industry); involving local people in decisions that affected their lives and life chances; making positive contributions to the conservation of natural and cultural heritage and to the maintenance of the world's diversity; providing more enjoyable experiences for tourists through more meaningful connections with local people, as well as a greater understanding of local cultural, social, and environmental issues; providing access for physically challenged people; and strengthening individual culturally sensitivity by encouraging respect between tourists and hosts and building local pride and confidence.

3. Materials and Methods in the Context of Health Tourism Enterprises

To make an analysis of the value proposition that health tourism enterprises in particular currently provide, in-depth interviews were carried out among managers of 17 such enterprises in Poland in 2018. The objective of this research was to determine the applicability of various business models and determine the content of their components, in particular the value proposition in one aspect of health tourism, namely in spa tourism enterprises in Poland. This was undertaken on the basis of the CANVAS business model structure [12] discussed earlier.

The enterprises under analysis were selected from the list of health resort facilities developed and shared by the Ministry of Health by the Republic of Poland. The selection criteria were the largest health resorts that had a market share amounting to at least 33% of the overall health resort market in Poland. In the research, a survey questionnaire was used based on the business model structure. This research tool was developed according to the assumptions of the interview scenario. The basic idea was to allow some issues to be examined in more depth if necessary. It was therefore a semi-structured study.

The survey questionnaire contained 26 items, divided by topic (and is included in the annex to the paper). In the first part of the questionnaire, 18 questions were posed, characterizing the business model structure and each of the studied components. The second pool of questions concerned issues associated with the tourist and health resort business activity carried out and the sources of their financing. The survey questionnaire included many issues falling within the broad topic of business models, but consistent with the specific focus of this article, detailed considerations took into account only selected results of these studies. The authors focused exclusively on the value proposition in the business model, in particular the empirical research concerned only customer value and the value captured by the company. Conducting empirical research focused on these two categories of values. However, in the course of the literature research and review of the values generated by the surveyed enterprises, a third value emerged—this is a value that a tourist enterprise generates for society, both locally and globally.

In the statistical analysis of the obtained empirical data, both descriptive analysis as well as an advanced multi-dimension method were used. In this article, only one component is discussed, therefore the presentation of results is limited to quantification with the use of structure measurement subject to weighting. Analysis of the significance of specific model components was made by the use of a substantive feature indicator (Φ), that was developed on the basis of the structure indicator that later was subject to weighting with the use of ranks assigned by the managers to particular features.

4. Results of Research

The research revealed managers of almost one-third of the tourist enterprises declared that they knew and use business models when carrying out health resort operations (29.4%). The in-depth nature of the research concluded that the actual knowledge of business models in these enterprises was smaller than initially self-declared. A majority of managers declaring knowledge of business models had an abstract form in mind, without any text or graphics that represented the links between model architecture components.

In addition, no attempt was made to formally integrate all business model components on the basis of business model concepts found in literature. Only scarce attempts to integrate selected business model components were noted. It can be stated that the use of business models in analyzed enterprises therefore is incidental and fragmentary.

However, it was found that the enterprises examined held other documents that described the business activity, and these included the articles of association, rules, operational plans, investment business plans, and company strategies. Almost all of the enterprises had developed strategy for running their own business. It cannot be concluded, therefore, that no business models were found in the studied health tourism enterprises, as usually managers of these entities operated in a defined manner of activities organization in the form of procedure sets, key objectives, and plans for business activity at particular levels of management or within specific levels of functioning. However, this is not a complete business model, but a fragmentary elaboration on selected areas of the business activity being carried out.

When analyzing the value proposition that the health resort enterprises provide, every manager was asked to determine the value for the customer and value captured by the enterprise and then to indicate the three most important ones.

Enterprise managers identified the treatment effect; that is, the maintenance or improvement of the health of the patient to be the key benefit for the customer ($\Phi = 1.000$). Further indicated values included achieving the relaxing services effect, that is de-stressing of the patient, a sense of beauty, beauty improvement, a loss of body mass, an improvement of fitness and sport results ($\Phi = 0.824$), and a stay in comfortable conditions that is in a place of therapeutic climate properties ($\Phi = 0.824$). Quite high rated also was the socialization between the tourist and other patients ($\Phi = 0.706$), and a slightly higher rating was observed in case of the possibility to stay away from routine ($\Phi = 0.647$). Other indicated values for the consumer had lower significance ratings:

- Cognitive, cultural, and religious impressions obtained through various forms of culture (*additional services*) ($\Phi = 0.471$),
- Cognitive experiences and physical effort through tourism (*tourist services*) ($\Phi = 0.353$),
- Adventure, entertainment, trip, fulfilling holidays ($\Phi = 0.353$).

In the scope of values captured by the enterprises, the financial benefits dominated among the responses given. Managers taking part in the research sought primarily to make a profit from their business activity. An increase in profit was the objective indicated the most often placing it at the top of the list of leading objectives of the business activity ($\Phi = 1.000$). Almost as important were the increase of services sale ($\Phi = 0.970$) and increase in the numbers of commercial customers (those who pay for their stay independently) ($\Phi = 0.970$). Other values were significantly less popular, for example the

increase of contracts with insurers was rated at $\Phi = 0.626$. The remaining preferred benefits for the enterprise are presented in Table 2.

Table 2. Enterprise values from the health resort operations.

Value for the Enterprise Presented in the Form of Objectives Resulting from the Health Resort Activity	Φ
Increase of profit	1.000
Increasing the number of commercial customers	0.970
Increase of sale	0.970
Increasing the contracts with insurers	0.626
Increasing the number of beds/facilities	0.596
Increasing the assets of the enterprise	0.548
Survival of the enterprise	0.430

Source: Based on own study.

Therefore, the analysis of benefits expected from the business activity of these health resorts confirms a strong dominance of objectives directed towards profit by the enterprise managers, and an increase in the number of commercial customers (see additional details in [35]). Disappointingly, no activities that would benefit the local community were observed among the priorities.

During interviews with managers of spa companies, it was revealed that their business models do not take into account values for society. Managers undertake optimization actions aimed at eliminating waste of medicinal raw materials. However, this is not an element of the business model (even informally), but a business practice focused on limiting losses.

Therefore, key actions taken by managers of spa enterprises were analyzed. The actions of spa enterprises rated highest by managers (conducted in the scope of their basic activities) are mainly services related to accommodation ($\Phi = 1.000$), natural therapy treatments ($\Phi = 1.000$), catering services ($\Phi = 0.769$), programming of treatments ($\Phi = 0.769$), help of a dietitian, psychologist, and other specialists ($\Phi = 0.646$), and spa clinic services ($\Phi = 0.631$). In assessing the significance of individual activities (priority and additional) in spa enterprises, much lower scores were received for activities that could be described as investments in the development of society. These were conducting classes in health education ($\Phi = 0.600$), organizing cultural events ($\Phi = 0.449$), and conducting research and development activities ($\Phi = 0.415$). Most often, such activities were described as additional, rather than a priority.

The low awareness of managers regarding the value that an enterprise should generate for society is also an important argument for formulating a proposal for introducing such value for society into business models.

5. Discussion of a Sustainable Tourism Business Model

Based on the research results cited above, it is clear that the issue of considering activities based on sustainable development principles does not currently fall within the priorities of health resort tourism enterprises. The result is that there is not only the need to raise awareness of the managers about these issues, but also to give them inspiration and provide examples of the potential practical implementation of sustainable tourism principles in the health resort.

Managers need to be referred to the practice of creating sustainable business models of tourism enterprises. It seems that what would be logical in this case would be to start with the value proposition component and then to expand this key business model component through subsequent integrated components of business activity leading to a more sustainable tourist operation.

An extremely important change concerning current manager practice would be a change in the understanding of the value proposal. In the overall value proposal, such elements as a value proposal for the tourist, values captured by the enterprise, as well as a value proposal for the community (such

as natural environment protection) should be included. Therefore, it seems appropriate to divide the component defining the value proposal into these three categories.

The value proposal for the customer in the context of the sustainable development goals requires a definition of the benefits that a tourist will gain by having appropriate contact with nature and the cultural heritage of the local community in a favorable atmosphere with the local community and in comfortable conditions of tourist infrastructure. These are, therefore, elements that, once ensured for the guest, will make the realization of their goals possible. Due to their differentiation and sometimes even contradictory nature, it is impossible to identify universal elements of these components for every tourist enterprise because they can involve can implement recreational purposes, cognitive purposes, health purposes, and entertainment purposes, and sometimes even extreme experiences (such as stay just behind a front line during armed conflict or space travel). It seems, however, that the core of the benefits elements, resulting from sustainable tourism, is the improvement of tourist awareness on how precious the natural environment and the community and its cultural heritage are.

The value captured by an enterprise is not only about making a profit or increasing the scope of the targeted market, but also about other benefits resulting from the business activity being carried out. It is worth emphasizing, in this context, the ability to create a local tourist product, ensure satisfaction with providing services meeting the expectations of tourists, as well as contributing to the economic development of the local community and supporting its cultural heritage.

The value for the community includes the benefits of the business activity carried out by the enterprise that the local community receives in the economic, cultural, and ecological context. These benefits are, in general, those resulting from solving or alleviating current social problems, at both local and global levels. A crucial and easily discernible benefit for the local community would be a decrease in unemployment through the establishment of additional jobs. It could also reflect an emphasis on the identity of the region by way of organizing an exhibition of regional craft production and also by increasing the comfort of the stay and ease of travel, for example by reducing congestion of traffic. Less discernible benefits from pro-ecology activity could take the form of introducing regulations on water and energy saving, limiting traffic emissions, and encouraging suppliers to join programs limiting the degradation of natural environment.

A complete definition of value for all three groups of elements allows the determination of the subsequent model components. Taking into account the division of components used by Osterwalder and Pigneur [12], these will be key activities, meaning those activities that must be undertaken to achieve complex benefits. This, in turn, will also determine the selection of key partners in both the closer and more distant environments, the necessary resources, and the cost streams resulting from the value creation.

The values for the customers will also depend on such components as the serviced market segment; distribution channels; relationships with the customers; and even revenue streams. In turn, values for the community can strongly influence the selection and formulation of key activities undertaken by the enterprise in their policy of partner (especially suppliers) selection, the use of natural resources, and their cost streams, as well as the relationship with their customers in terms of pro-ecology behaviors and pro-community behaviors involving the local community.

The influence of social values on the revenue streams is long-term nature in nature. The time needed for the improvement of air quality or the regeneration of local culture will depend on the intensity and level of engagement in the introduction of sustainable tourism practices among all facilities in a defined area.

It must be noted, however, that the creation of these values (for the customers and the community) without reference to the value for the enterprise is impossible. The value captured by the enterprise determines the level of implementation of economic objectives resulting from the value creation for the customer and the implementation of social objectives (including pro-ecologic ones). The revenues of an enterprise depend, first of all, on the fact that the expectations of the customer are met, meaning

they depend on the value proposition for the customer, and their volume will allow the determination of the possibility of creating value for the community (Figure 1).

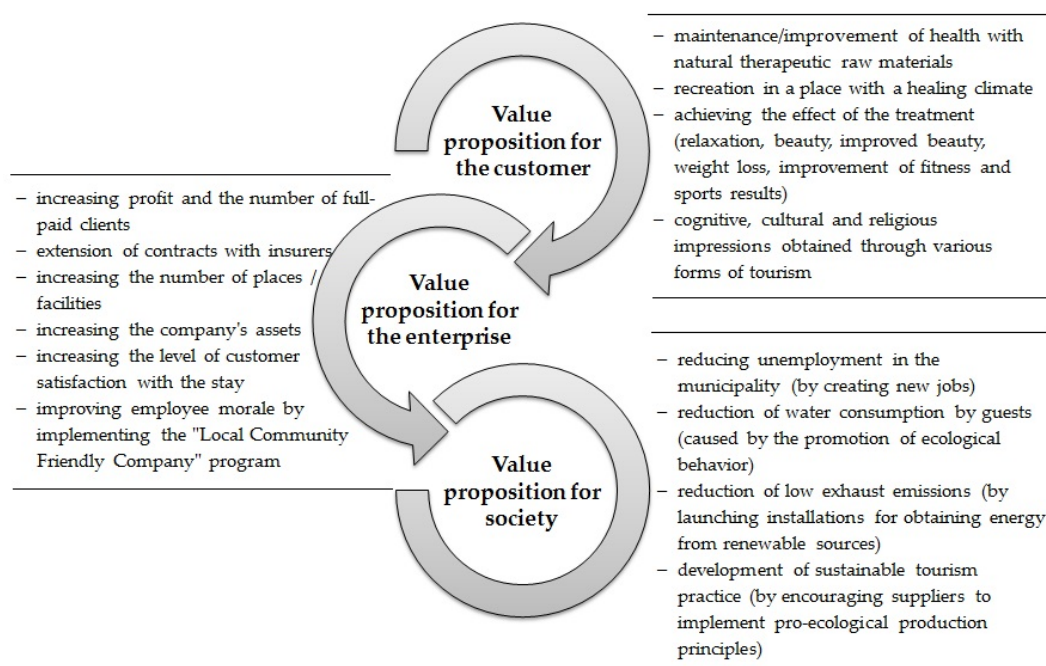


Figure 1. Value proposition of tourist tourism enterprises; source: Own study.

Figure 1 shows the postulated values that tourism companies should consider in their business model. The first two categories of values result from the analysis of the literature on business models and the empirical research conducted. Values for society were identified in the course of the literature research and include criteria developed by GSTC [66] and analysis of key activities in tourist business models.

When analyzing possible market scenarios, it can be expected that the tendency to create value for the community will be proportional to the effectiveness of customer value influence, less the value captured by the enterprise (1).

$$Asv \approx Ecv - Cev, \quad (1)$$

where

Asv—acceptance to create value for society;

Ecv—effectiveness of customer value impact;

Cev—value captured by the enterprise.

The priority of the enterprise traditionally has been the economic goals, not the implementation of social goals. Thus, the social activity can be financed only if the enterprise makes profits that meet the expectations of the owners. At the same time, abstaining from pro-social activity tends to be one of the first decisions in a situation when it is necessary to carry out remedial restructuring caused by creation of maladjusted values (or inadequate proportion of each of the three value types). The value proposition for the community is, therefore, a value that depends to a great degree on the success of propositions of other types of values created in any business model.

The limitations of the conducted research mainly relate to the scope of analyzed values generated by the tourist enterprises. The article analyzes customer values and values captured from the companies surveyed. Only the subsequent in-depth interviews revealed the need to formulate values for society. Therefore, further research should focus on the priorities in terms of the value generated by the tourist enterprise for the community. Another limitation of the presented research is the need to generalize

the postulated activities so that they can be applied to various types of tourist activities. In the case of tourist enterprises in which transport will be the dominant activity, the postulated values may have different priorities than those for enterprises in which accommodation services dominate.

6. Conclusions

The research discussed here demonstrates that the values created by the health tourism enterprises examined do not include benefits for the community. Instead, among the current priorities are benefits for the tourists and the enterprise itself. Subsequent research should determine why this is the case and if it is correct to assume that the tendency of an enterprise to carry out social objectives is associated with meeting the economic goals of that enterprise that result directly from providing value to the customer.

The analysis of literature and of selected program documents of organizations and conferences indicated the presence of a number of proposals for implementing rules associated with achieving sustainable development in tourist enterprises. Such key sets of rules could be the criteria and proposals for two documents. The first one is the Global Sustainable Tourism Council criteria [61] which apply to hotels, tour operators, and tourist destinations, and constitute a unique inspiration for entrepreneurs of tourist industry. The second document is the Cape Town Declaration on Responsible Tourism of 2018 [67] that provides directions on activities necessary to be undertaken by those entrepreneurs that aim to co-create a responsible tourist economy.

A key element of creating a community that undertakes activities associated with responsible tourist businesses is that such a community is taking into account actions and objectives associated with sustainable tourism, and applying these principles as laid out in its basic policy or strategy and similarly that all involved businesses are following an appropriate business model that is also established on the basis of sustainable development principles. This research has demonstrated the fragmentary knowledge of those managers surveyed with respect to the business model concept, and also revealed potential opportunities for implementing the sustainable business principles by incorporating them into the business model priorities. The approach proposed here is one by which the proposals for the created values are divided into three groups. In such an approach, complementing the values gained by the customer and values captured by the enterprise combined with the gain in overall social values can foster greater effectiveness in the undertaking of sustainable activities.

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