SUSTAINABILITY, RESPONSIBILITY AND TOURISM STUDIES: THE POLICY FRAMEWORK IN GREECE

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Abstract: *The issue of the interconnection between CSR (Corporate Social Responsibility) and SD (Sustainable Development) with administrative science and public policy constitutes a privileged field for development and specialization in the curricula of Hellenic University Departments in the field of tourism studies regarding policy and administration. This happens due to the economic growth of tourism as development and policy field in several regions of Greece, in particular insular areas where University Departments operate in tourism studies directly or indirectly (e.g. economics, policy). This paper analyses the European policy framework for CSR and SD within the context of a multigovernance level (Greece, EU, World Tourism Organization). and links it with the tourism academic field in university departments in Greece through and comparative analysis of courses and overall policy framework for sustainability and responsibility. The research methodology of this paper is based on qualitative research and it is based on literature review, archive research, grounded theory analysis and evidence-based policy analysis.*

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Introduction

Corporate Social Responsibility (CSR) is closely linked to businesses' contributions to social capital, environmental sustainability, and economic growth through responsible entrepreneurship. Its connection to sustainable development (SD) is based on the definition outlined in the Brundtland Report (1987, Chapter 3.3) and became more explicit at an institutional-political level with the European Commission's (EC) endorsement of CSR in 2002. The influence of neo-institutionalism on the evolution of CSR policy is significant, given its hybrid nature (EC, 2011; Steurer, 2010). CSR spans multiple policy fields, such as entrepreneurship, social welfare, and sustainability, while incorporating various political tools, including legal and economic mechanisms.

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The European Commission's 2002 report highlighted CSR's European dimension and its link to sustainable development. The initial EU definition of CSR in 2001 served as a guide for its adoption by stakeholders, including European businesses. A key milestone in this process was the 2011 revision of the CSR definition, which took into account the socio-economic effects of the financial crisis. Beyond philanthropy, CSR is fundamentally a structured process based on a postmodern political analysis of the synergies between state and non-state actors, such as businesses and universities.

At the EU level, the intersection of CSR and education represents a distinct policy field across various educational levels, including higher education (EC, 2007; 2011; 2014). Good governance, whether at the state or non-state level, is essential, particularly in diagnosing educational needs and developing CSR and SD programs within Greek higher education institutions - especially in social and administrative sciences related to tourism. Moreover, aligning these programs with the 2030 Sustainable Development Goals (SDGs) is crucial, particularly in key economic sectors such as tourism.

This raises the question of how responsible entrepreneurship relates to the 2030 SDGs and to what extent CSR and SD are integrated - either directly or indirectly (explicit vs. implicit CSR) - into tourism education in Greece's higher education system. CSR is not merely a matter of business ethics; it is a broader social and political issue that affects future decision-makers in both state and non-state sectors, including tourism. Therefore, it is essential to highlight the different types of educational interventions, such as undergraduate courses and training programs, as well as collaborations with the tourism industry in both the public sector (e.g., Municipal Tourist Offices) and the private sector (e.g., SETE).

This paper has two main objectives: first, to analyze EU policies on CSR and SD and their role in education as a CSR policy area; and second, to assess the extent to which CSR and SD are incorporated as distinct subjects within the curricula of university tourism departments in Greece.

The integration of CSR and SD into administrative science and public policy presents a significant opportunity for development and specialization within tourism study programs. This is particularly relevant given the sector's economic growth and evolving nature across various regions of Greece. Research in this field provides a foundation for discussing the successful alignment of academic education with CSR and SD in tourism and hospitality, whether as a business practice or within public policy frameworks.

The dynamic transformations within Greece's tourism sector, coupled with the evolving role of the Ministry of Tourism over the past decade, reflect the increasing significance of this public policy area. These changes underscore the need for tourism management and policy professionals in both the public and private sectors to be well-versed in concepts such as CSR (e.g., Environmental, Social, and Governance - ESG), sustainability (e.g., the SDGs 2030), and hybrid policies in EU and global tourism governance (e.g., climate change and CO2 emissions in transport).

This paper aims to examine CSR and sustainable development from a theoretical perspective, utilizing qualitative research methods, including literature review and archival

research. The literature review will provide a comprehensive yet concise examination of the theoretical evolution of CSR and SD at the academic level, with a particular focus on EU member states and Greece. Additionally, archival research will analyze definitions and public policies within the multi-level governance framework of globalization, encompassing international organizations (e.g., the World Tourism Organization), the European Union (e.g., the European Commission), and Greece (e.g., ministries and local government authorities).

Finally, a comparative policy analysis, based on empirical data (evidence-based policy analysis), will offer deeper insights into the concept of CSR and its implications for policy planning in higher education, particularly in tourism management, policy, and administration. To support this, a field study was conducted on the curricula of all university tourism and hospitality departments in Greece to determine their direct or indirect correlation with CSR and SD.

Corporate Social Responsibility and the 'sustainability' approach in Europe

Brief note

The concept of Corporate Social Responsibility (CSR) is widely recognized in European societies, business practices, and policy documentation - both explicitly and implicitly. While CSR is often seen as a modern concept, its roots date back to the 18th century, emerging alongside the Industrial Revolution and the formation of the working class. The rise of social movements advocating for labor rights and quality of life, combined with the prevailing Christian moral and social norms, led large corporations to engage in philanthropy and initiatives to enhance productivity (Taliouris, 2018; 2014; Banerjee, 2007). Some companies pioneered social responsibility efforts by providing workers with food, shelter, and other necessities to improve their quality of life (Carroll, 2008).

In the 20th century, the conceptualization of social responsibility increasingly emphasized legal compliance as a fundamental requirement for entrepreneurship, particularly in areas such as corporate governance and labor rights. The establishment of international organizations like the International Labour Organization (ILO) and the United Nations (UN) after World War II reinforced this perspective. The interwar period, World War II, and the financial crisis of 1929 further highlighted the need for social responsibility, not only at the corporate level but also in terms of the state's role in economic regulation and social welfare, particularly in the United States and Europe. In the 21st century, CSR has evolved beyond a business-centric issue to encompass political dimensions, particularly in the European Union (EU), where it is closely linked to national public policies related to sustainable development (SD), climate change, and the circular economy. The social responsibility of businesses is also intertwined with the institutional traditions of social welfare, emphasizing contributions to job creation, responsible entrepreneurship, and ethical codes of conduct. Additionally, international organizations such as the UN and the Organisation for Economic Co-operation and Development (OECD) have played a

significant role in shaping CSR through initiatives like the Global Compact and the Global Reporting Initiative (UN, 2010; 2003).

The Evolution of CSR: A Theoretical Perspective

Understanding the evolution of CSR requires recognizing the plurality of theoretical approaches and the dynamic discourse surrounding the concept during the 1960s, 1970s, and 1980s. Modern perspectives on CSR were primarily shaped in the post-war period of the 1950s and 1960s by scholars such as Howard Bowen (1953), Keith Davis, Douglas McGregor, William C. Frederick, and Richard Eells. Bowen's book *Social Responsibility of the Businessman* (1953) was particularly influential, earning him the title of the "father" of CSR (Carroll, 2008; Mele, 2008).

The later integration of CSR with the concept of sustainable development - particularly following the Brundtland Report (1987) - underscored the interdisciplinary nature of the field, particularly within administrative sciences. From a political science perspective, CSR has been implicitly linked to public policy planning within a multilevel governance framework, involving interactions with non-state actors such as multinational corporations and public-private partnerships in infrastructure and development projects (Taliouris, 2014; 2018). Milton Friedman's (1970) approach to CSR, which emphasized profit maximization, contrasts sharply with Archie Carroll's (1979) *Pyramid of CSR*, which categorizes corporate responsibilities into economic, legal, ethical, and philanthropic domains. Carroll's model remains a foundational reference for CSR conceptualization, often combined with frameworks such as the Triple Bottom Line (Elkington, 2004) or the 3Ps— People, Profit, and Planet (Commission, 2002). More recently, CSR has been integrated into broader sustainability frameworks, including the circular economy and the UN Sustainable Development Goals (SDGs) (Commission, 2019; EC, 2019).

CSR made in EU

The EU's approach to CSR reflects its institutional tradition of social welfare and environmental modernism. This perspective was formally introduced in the European Commission's reports, with significant milestones such as the 1993 statement by European Commission President Jacques Delors, who emphasized the role of European companies in combating social exclusion, particularly concerning youth employment and vulnerable social groups (Commission, 1993). The establishment of *CSR Europe* in 1995 further strengthened the grassroots movement advocating for a European approach to CSR, fostering synergies between businesses and the European Commission, culminating in the *Green Paper on CSR* (Commission, 2001a).

The Green Paper (2001) positioned CSR as a key aspect of public policy, establishing a unified definition across EU institutions and member states while aligning with international frameworks such as the Global Compact, the GRI, the OECD Guidelines, and the ILO's Tripartite Declaration (Commission, 2001a; EU Parliament, 1998; ILO, 2006;

2011; OECD, 2011; Ward, 2004). The initial EU definition of CSR, stated in 2001, was: "*A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis.*"(Commission, 2001. p.6). In 2011, the definition was revised to: "*The responsibility of enterprises for their impacts on society.*" (Commission, 2011. p.6). This shift in definition reflected the increasing alignment of CSR with sustainable development and institutional governance. The evolution of CSR concepts - both in theory and practice - has been mutually influenced by developments in business management, governance, and public policy (Moon, 2007; Commission, 2006).

However, different interpretations of CSR persist across EU institutions, geographical regions, and industries (Albareda et al., 2007; 2009; Aaronson & Reeves, 2002; Matten & Moon, 2008; Gjolberg, 2009; Taliouris, 2014; Fairbrass, 2011). Despite this variability, the EU remains a key reference point for CSR in both political and educational contexts, particularly within higher education institutions. Several European member states have integrated CSR into public policy, linking it to broader strategies for sustainable development, international competitiveness, and social cohesion (Commission, 2001; 2011). The European approach to CSR incorporates institutional influences from member states, reflecting broader traditions of environmental governance, social welfare, entrepreneurship, and social capital (Matten & Moon, 2008; Impact, 2012; Commission, 2011; EC, 2011; 2014).

European Sustainability Policy Framework

Sustainable development has become a central theme in international and European politics, with governance implications across multiple policy domains. While policy experiences differ among EU member states, issues such as economic growth, social cohesion, poverty alleviation, and social exclusion have shaped EU institutional and political evolution - particularly in the wake of the 2009 financial crisis. The EU has historically linked sustainable development to broader social and economic concerns, including gender equality, human rights, and environmental protection. The Brundtland Report (1987) played a crucial role in framing the concept of sustainability, leading to key international summits such as the Rio Earth Summit (1992), the Johannesburg Summit (2002), and the Millennium Development Goals (MDGs). More recently, the UN's 2030 Agenda for Sustainable Development, adopted in 2015, introduced the Sustainable Development Goals (SDGs), which replaced the MDGs (UN, 2015a; 2015b).

In 2016, the EU set a policy framework to support SDG implementation, requiring member states to incorporate these goals into national strategies (Greece formalized its national plan in 2018). Under the leadership of European Commission President Jean-Claude Juncker, CSR was integrated into the EU's broader strategy for sustainability. The EU committed to aligning funding and legislation with sustainability objectives, with the goal of allocating 25% of the future EU budget to climate-related initiatives. The European Green Deal further reinforced this commitment, aiming for a climate-neutral economy by

2050 (EC, 2019). At corporate level, the EU has encouraged companies to integrate SDGs into their strategic planning, using tools such as non-financial reporting (e.g., GRI) and Environmental, Social, and Governance (ESG) metrics. The Non-Financial Reporting Directive (2017) exemplifies the EU's regulatory approach to CSR, supporting sustainable business practices and responsible corporate governance. Overall, the evolving EU framework for CSR and sustainable development underscores the growing interconnection between business innovation, governance, and public-private sector synergies, particularly in addressing global challenges such as climate change and social equity.

Public Education Policies for CSR-SD and the interconnection with tourism

The European approach to Corporate Social Responsibility (CSR), commonly referred to as "CSR made in Europe," represents a distinct international model. This model has been formally defined twice by the European Commission - in 2001 and again in 2011. It is supported by a coherent strategy, comprehensive public policies, and dedicated instruments. Notably, the European Commission has been monitoring national public CSR policies at the Member State (MS) level since 2007, with successive reports published in 2011 and 2014 (EC 2007; 2011; 2014). These reports classify CSR public policy frameworks, outline political instruments, and describe policy models, including the concepts of explicit and implicit CSR.According to the 2011 EU report, the typology of political tools applied in CSR policies includes: Regulatory tools (legislation, soft law), Economic tools (financial incentives, compensatory benefits), Informational tools, Synergies, Hybrid tools, which typically combine several approaches (Steurer, 2010; EC, 2011; Albareda et al., 2007; Taliouris, 2014; 2018).

Evidence-based policy analysis at the EU and international levels (e.g., World Bank), combined with archival research and literature reviews on political CSR and public policy, indicate significant diversity in CSR policy perspectives (Taliouris, 2018). The style and implementation of CSR policies in both the EU and its Member States differ, reflecting either direct or indirect characteristics of CSR (explicit vs. implicit CSR), which vary by Member State (Matten & Moon, 2008). These differences are closely linked to governance structures, institutional traditions, and the dynamics of public policy formation (Apostolakou & Jackson, 2009; Kang & Moon, 2012; Aaronson & Reeves, 2002; Fairbrass, 2011).

The analyses of Albareda et al. (2007; 2009) are particularly important in understanding how governance systems and institutions (e.g., market structures, welfare state frameworks, environmental policies) interact with the political evolution of CSR. These analyses have contributed to the development of distinct CSR policy models: Partnership Model (Denmark, Finland, Sweden, the Netherlands), Business in the Community Model (United Kingdom, Ireland) Sustainability and Citizenship Model (Belgium, Austria, Germany, France, Luxembourg), Agora Model (Italy, Spain, Portugal, Greece) In practice, according to EU reports (2007; 2011; 2014), the main areas of CSR policy include National strategic plans, Socially responsible supply chain, Public

procurement (green, social, sustainable), Non-financial reporting, Climate change initiatives, Support for small and medium enterprises (SMEs), Socially responsible investment and Education and training

Assessing the impact of CSR policies has become increasingly important at the Member State level. The EU Commission's reports highlight key policy fields and instruments, with particular emphasis on education. It is evident that a "one-size-fits-all" approach to CSR policy is not feasible within the EU due to the variation in governance structures, institutions, entrepreneurship characteristics, firm size, and education levels across Member States. EU reports consistently emphasize the importance of CSR and SD in both formal and non-formal education, including lifelong learning programs, vocational training, and seminars. A key question that arises is whether SD and CSR should be considered issues of education or of policy. Analysis shows that, at the intersection of business practice and policy planning, social norms, institutional traditions, and ethical frameworks (e.g., business ethics) shape education aimed at fostering responsible entrepreneurship.

Education and training in CSR and SD have been recognized as critical policy areas as early as 2007, 2011, and 2014. These initiatives address key issues such as climate change, environmental sustainability, and social cohesion. However, the design and implementation of CSR educational policy is not a neutral process, as it is influenced by social norms and institutional traditions. According to the EU typology (EC, 2007; 2011; 2014), regulatory tools have been developed in France: Integration of CSR and SD into educational programs through legislation, such as the Grenelle Law (2009) and the Generalisation Plan for Sustainable Development Education (2011). In Poland through the incorporation into the national education plan since 2008 (Education System Act), covering topics like responsible consumer behavior and production - even at the preschool level. In Spain through central coordination of educational policies promoting CSR and SD, while in Finland via as systematic introduction of educational tools and programs on CSR and SD across schools, vocational training, and universities. In Sweden through the integration of CSR in higher education curricula and assessment systems.

The interdisciplinary nature of CSR and SD education is highlighted in EU reports (EC, 2011, p. 57). Across the EU, CSR and SD are incorporated into both formal education (e.g., undergraduate and postgraduate programs) and non-formal education (e.g., workshops, seminars). Special emphasis is placed on sectors like tourism and management, where CSR and SD are increasingly linked to the Sustainable Development Goals (SDGs). In 2017, the UNWTO declared the International Year for Sustainable Tourism for Development, emphasizing tourism's role in fostering cross-cultural understanding, protecting cultural heritage, and contributing to global peace (UN, 2017). The tourism sector is particularly relevant to three SDGs by 2030:

- SDG 8: Promoting employment and decent work (tourism accounts for 1 in 11 jobs globally);
- SDG 12: Ensuring sustainable consumption and production (e.g., advancing the circular economy);

- SDG 14: Conserving marine ecosystems (e.g., Greece has the sixth-largest coastline in the world).

The UN and UNWTO further highlight sustainable tourism as a tool for poverty eradication, environmental protection, improved quality of life, and economic empowerment for women and youth (UN, 2016). Tourism also contributes to:

- SDG 1 & 2: Local economic development and food security;
- SDG 3: Increased social welfare through foreign exchange and tax revenues;
- SDG 9 & 13: Greening the tourism sector through improved infrastructure and clean technologies.

The European Commission proposed doubling resources for social sectors and sustainable infrastructure while phasing out funding for environmentally harmful infrastructure (EC, 2016). Energy policies, climate change initiatives, and international green policy have shaped EU policy priorities. For example: Between 2014-2020 and 2021-2027, the EU allocated 20% and 25% of its budget, respectively, to climate change adaptation. These policies are linked to the 17 SDGs and are integrated into the European Green Deal (Commission, 2019), affecting industries like tourism, transport, and services. Greece's National Strategy for SDGs 2030 was launched in 2018, emphasizing eight national priorities, with a focus on protecting and sustainably managing natural capital as a foundation for social prosperity and a low-carbon economy. Specific emphasis is placed on SDGs 6, 7, 11, 12, 13, 14, and 15, particularly in sectors like rural development and tourism (Hellenic Republic, 2018). According to the Hellenic Statistical Authority (2022), Greece's SDG performance related to CSR and tourism includes:

- SDG 14: Marine protection (NATURA 2000 sites, bathing water quality) - stagnating;
- SDG 8: Employment and economic indicators - on track;
- SDG 12: Sustainable consumption/production - stagnating, SDG 6: Water resource management – on track;
- SDG 11: Sustainable cities (e.g., recycling, road safety) - moderately improving;
- SDG 16: Justice and governance - moderately improving.

Tourism and Higher Education in Greece: sustainability or responsibility

Tourism is a major economic engine in Greece, contributing significantly to GDP, employment, and regional development. Despite its vital role, the sector faces challenges such as seasonality, overtourism, and an unequal distribution of economic benefits. Addressing these issues requires sustainable tourism policies, infrastructure investments, and regional diversification to ensure long-term growth and employment stability. The Greek tourism sector encompasses a broad range of services, including air and marine transportation, trade, accommodation, and the agro-food sector. However, tourism activity is highly concentrated in just 5 out of Greece's 13 administrative regions: Crete, South Aegean (including the Dodecanese and Cyclades islands), Central Macedonia (e.g., Thessaloniki, Chalkidiki), Ionian

Islands (e.g., Corfu), Attica (Athens and Piraeus). This regional overconcentration leads to development assymetries in popular destinations such as Chersonissos, Agios Nikolaos (North Crete), Mykonos, Santorini, Rhodes, Corfu, and Zakynthos (Zante). These locations often blend urban and rural characteristics, with insularity being a key feature for many. The overconcentration of tourism activities in these areas is considered a structural weakness, requiring balanced regional development strategies.

Tourism is a sector of vital importance for the Greek economy. In 2020, it contributed 30.9% of Greece's GDP, generated €15.6 billion in revenue, and created 988,600 jobs, accounting for 25.9% of total employment (SETE, 2020). By 2022, approximately half a million people were employed in accommodation and food & beverage (F&B) services, with 48.6% women and 16% youth representation. Tourism also holds a significant share of Greece's economy directly and indirectly, driven by millions of international visitors annually. It consistently contributes 20–25% of the country's GDP, making it one of Greece's leading economic sectors. International tourism alone generates €18–20 billion annually in direct revenue, supporting Greece's trade balance and foreign exchange reserves. Moreover, tourism is one of the largest employers in Greece, directly supporting 16–20% of the workforce in sectors such as hotels, restaurants, transportation, travel agencies, entertainment, and retail. Indirectly, it sustains jobs in industries like the food supply chain, construction, and cultural heritage management.

Given tourism's significance, sustainable development (SD) strategies are a prerequisite to ensure the sector's long-term viability. Sustainable tourism is essential for protecting Greece's environmental, human, and financial capital, in line with the UNWTO's Sustainable Development Goals (SDGs) for 2030.

Greece has the longest coastline in the European Union (first in length) and ranks 11th globally. With 12 out of 13 regions bordering the Mediterranean or Aegean Seas, Greece's territories are both vulnerable due to insularity and rich in opportunities because of their natural and marine beauty. These features highlight Greece's potential to develop sustainable tourism models that protect its unique environment while promoting economic growth. Local governance and synergies with academic institutions are key stakeholders in advancing sustainable tourism and responsible entrepreneurship in Greece. The academic sector plays a vital role in achieving the SDGs, particularly through knowledge sharing and developing policies that support sustainable tourism practices. In Greece, there are several educational initiatives at the Higher Education level, including vocational training institutes (IEKs) and specialized Tourism Schools in Rhodes and Crete (e.g., Agios Nikolaos). At the university level, dedicated Tourism Studies departments are relatively new. Historically, tourism and hospitality education was offered through optional or compulsory courses within broader Business Management and Administration programs. However, in recent years, there has been significant progress, including the establishment of specialized Bachelor's and Master's programs in Tourism Studies and Management.

Despite these developments, there is still limited emphasis on sustainability science, CSR (Corporate Social Responsibility), and SD (Sustainable Development) as explicit

components of tourism curricula at the undergraduate level. Strengthening the integration of sustainability science into tourism programs is crucial, particularly given the interdisciplinary nature of the field. Future professionals in tourism increasingly need to collaborate with experts in fields such as environmental science, engineering, and economics, all of which have strong ties to climate change, sustainability, and responsible practices (e.g., in hotel management, transportation, and energy efficiency). Several Universities in Greece have recently established Tourism Departments, with programs that incorporate sustainability and CSR in their curricula.

Below are some notable examples:

1. International Hellenic University (Thessaloniki). Department of Organization Management, Marketing, and Tourism (Founded in 2019) Key courses: Ecological Marketing, Business Ethics and Corporate Social Responsibility, Sustainable Tourism and Policy, Tourism Management of Marine Protected Areas, Social and Solidarity Economy Sustainability in the Tourism Flow System.

2. Hellenic Mediterranean University (Heraklion, Crete) Department of Business Administration and Tourism (Founded in 2019). Two study orientations: Business Administration and Tourism Management. Key courses: Business Ethics and Administration, Corporate Governance and Corporate Social Responsibility, Sustainable Tourism Development, Environmental Economics of Businesses and Organizations.

3. Ionian University (Corfu). Department of Tourism (Founded in 2019). Key courses: Sustainable Development and Tourism, Tourism and Accessibility, Thematic Tourism II (Agritourism, Ecotourism, Gastronomic, Wine Tourism).

4. University of the Aegean (Chios). Department of Tourism Economics and Management. Key courses: Business Ethics, Tourism and Sustainable Development, Environmental Management and Tourism Planning.

5. University of Patras. Department of Tourism Management (Founded in 2019). Key courses: Tourism and Environment, Sustainable Tourism, Sustainable Forms of Tourism and Management.

6. University of Piraeus. Department of Tourism Studies. Key courses: Tourism and Environment, Sustainable Tourism, Alternative and Special Forms of Tourism, Special Forms of Tourism II (Agritourism, Ecotourism, Gastronomic, Wine Tourism).

Hence, tourism is a dynamic pillar of the Greek development process, but its future success depends on addressing sustainability challenges. Efforts to incorporate SD and CSR into tourism education and policy planning are growing, but further progress is needed. Expanding interdisciplinary collaboration and enhancing educational programs that focus explicitly on sustainability science will be crucial for preparing future professionals to manage tourism sustainably. Strengthening the academic sector's role in knowledge transfer and policymaking will also be key to achieving Greece's sustainable tourism goals and meeting the UN's SDGs by 2030.

The European Commission's "Transition Pathway for Tourism" highlights the importance of vocational and higher education in achieving the SDGs 2030 and climate adaptation goals. EU initiatives like Erasmus+ are critical tools for promoting educational cohesion, offering significant opportunities for Greek universities to engage in partnerships with leading institutions from both South-Western and North-Western Europe. These collaborations are particularly valuable for advancing SD and CSR expertise in tourism education.

Sustainability science and CSR should be systematically integrated into curricula, teaching, and learning processes in Greece (Commission, 2011, p. 57). An interdisciplinary approach is essential to developing both accurate SD and CSR terminology and specialized tracks or course packages at the undergraduate level. These programs should employ experiential learning models such as "learning by doing, doing by learning, and learning to learn," in alignment with Erasmus+ and Next Generation EU priorities. Academia plays a pivotal role in ensuring the tourism sector becomes more responsible and sustainable. As the UN WTO (2018, p.1) notes: "Academia should advance research on the intrinsic relationship between tourism and the SDGs.

Elaborating new curricula for education would empower youth to support the sector in its ability to drive progress towards 2030 and beyond." Sustainability science is inherently interdisciplinary, and the practical implementation of SDGs requires integrated assessments. Greek academic institutions specializing in social sciences and tourism studies have a vital role to play, given the tourism sector's vast potential and the opportunities it presents to students. More specifically, the popularity of sustainability and its influence on responsible consumer behavior has grown in the post-COVID-19 period, as evidenced by Eurobarometer 499 (2021) and 527 (2022). EU citizens increasingly demonstrate a willingness to adopt responsible consumption habits in support of climate change adaptation. Tourism is no exception. Survey results reveal: 56% of respondents find it easy to access information on eco-friendly tourism activities at destinations; 41% report difficulty in finding information about a destination's SD commitments, while 43% find it easy; 46% report difficulty in finding information about SD certifications of accommodations, versus 38% who find it easy; Only 33% find it easy to access information on the carbon footprint of transportation options, while 48% find it difficult.

Conclusions

Tourism is a key development activity that delivers significant socioeconomic and environmental impacts to local societies within the European Union (EU) and its member states, including Greece. According to Eurostat (2018), more than one in ten enterprises in the European non-financial business economy belonged to tourism-related industries. These 2.3 million enterprises employed approximately 12.3 million people, accounting for 9.5% of total employment in the non-financial business economy and 22.4% of employment within the services sector. In the post-COVID-19 period, sustainable and responsible consumer

behavior has gained momentum. According to Eurobarometer 499 (2021), EU citizens have shown an increased willingness to prioritize local sustainability and environmental considerations when making consumption choices, including decisions regarding travel destinations. This trend underscores the importance of integrating sustainability science into the tourism sector, not only as a development priority but also as an educational imperative.

Greening entrepreneurship, including the tourism industry, is central to the Sustainable Development Goals (SDGs) 2030 framework and the EU's programming period for 2021-2027. The Next Generation EU investment package emphasizes transitioning development activities - tourism included - towards the achievement of SDGs and climate change adaptation objectives. As such, contemporary and future professionals in the tourism sector must become proficient in the EU policy framework for sustainable tourism, including SDG indicators and climate policy measures.

The EU's policy approach to sustainable tourism is not limited to Commission Communication (2010), but also extends to Article 195 of the Treaty on the Functioning of the European Union (TFEU, 2013). This article designates tourism as a shared competence, encouraging the exchange of best practices and policy tools between member states, including those related to education. The European Parliament's Strategy for Sustainable Tourism (2021) and the Council of the EU's "European Agenda for Tourism 2030" (2022) invite the European Commission to actively engage member states and stakeholders - including the business sector - in implementing and fulfilling the SDGs. This multi-level governance framework leverages Smart Specialization Strategies (RIS3) and mobilizes EU structural funds to support tourism's green transition and climate adaptation.

The EU's commitment to responsible and sustainable tourism is directly linked to the Green Deal's vision for 2050. The European Parliament (EP, 2021) emphasizes strengthening responsible, sustainable, and smart tourism across the Union, focusing on reducing tourism's environmental footprint through measures such as: Promoting sustainable and smart mobility; Supporting the green transition of SMEs; Advancing climate change adaptation strategies; Developing green skills for human capital; Enhancing the use of smart data for sustainable tourism management.

In December 2022, the Council of the EU presented its conclusions for the European Agenda for Tourism 2030, marking a significant step towards aligning the European tourism sector with the UN SD Agenda and SDGs. The agenda outlines the sector's green transition, emphasizing: Transport decarbonization and promotion of sustainable transport modes; Sustainable water management and resource efficiency, aligned with specific SDGs; Responsible entrepreneurship practices supporting SDG fulfillment; Circular economy initiatives and sustainable operations across the tourism industry and its infrastructure. These policy initiatives are closely tied to the EU's Corporate Social Responsibility (CSR) framework, which promotes responsible entrepreneurship throughout the EU's business landscape. The Commission's Directorate-General G – Ecosystems II: Tourism & Proximity's 2022 "Transition Pathway for Tourism" elaborates the regulatory and governance structures necessary for tourism's green transition. It also emphasizes

stakeholder synergies, monitoring processes across member states, investment strategies focused on green infrastructure, and the development of green skills within SMEs.

In conclusion, the insights above underscore the growing importance of sustainable tourism education and research in academic institutions, particularly in Greece. The integration of sustainability topics, CSR, and responsible entrepreneurship into tourism-related academic programs in Greece is crucial for the future of the sector. The Council of the EU emphasizes the need to develop quality education and skills as a core element of the European Agenda for Tourism 2030 through topic 21: Encouraging educational organizations to engage in developing and renewing tourism education and topic 22: Establishing a "Pact for Skills" in tourism. By developing sustainable tourism study tracks, Greek universities can create tools and disseminate best practices for resource efficiency, foster circular economy initiatives, and support start-ups in the tourism sector. Greece's academic departments in tourism possess significant potential and quality in terms of curricula and academic personnel. They can meaningfully contribute to achieving the SDGs by cultivating highly educated decision-makers, managers, and policy administrators committed to sustainability and responsible tourism development.

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