



## Assessing Management Effectiveness through Triple Bottom Line in the Context of National Park Khyber Pakhtunkhwa: A Multi – Stakeholder Perspective for Sustainable Tourism Management

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**Abstract-** The triple bottom line (TBL) is a philosophical approach which has given a new meaning to organizations' mantra for doing business as it goes beyond the traditional economic sustainable strategy, whereby including social and environmental sustainable strategies for attainment of sustainable development. This research study endeavors to understand the meaning of Triple Bottom Line (TBL) and that of the management initiatives toward achieving effectiveness through TBL in the context of national parks particularly located in Khyber Pakhtunkhwa. In order to understand the novel concept of TBL (environmental, social and economic) from multi-stakeholder perspectives, a total of fifteen (15) semi-structured interviews were carried out from key informants including national park management, tourism department, business community, tourists and local community. The interviews were then analyzed using the thematic analysis with the help of Nvivo 11 software as proposed by Braun and Clarke (2006). Given the aggregate themes using TBL as a theoretical lens, the results of the study highlighted the importance of environmental dimension as the most significant component whereas the social/people and economic/profit were understood as the secondary driving force in achieving the effective management in KP national parks. The study concluded that the national parks can attain sustainable tourism management through adoption of TBL concept.

**Keywords:** Triple bottom line; Effective Management; National Parks; Sustainability; Pakistan

### I. INTRODUCTION

During the past few years, there has been a burgeoning interest in the need for organizations to become more sensitive by employing sustainable green practices into their business operations (Jaber, 2021). This has led to the emergence of recent discourse on the sustainability framework also referred as *Triple Bottom Line (TBL) theory* which advocates a more comprehensive approach in measuring business's image and success. Historically, business firms intend to seek solely economic benefits whereby overlooking the ethical foundations of the economy system (Koslowski, 1995). However, as a result of the triple bottom line (TBL) theory and applications, several businesses started to recognize the link amongst social well-being, environmental concerns and the organizational financial success and resilience.

Triple bottom line (TBL) theory posits that companies should be simultaneously considering three bottom lines frequently referred as three P's i.e. profit, people and planet, instead focusing on single bottom line i.e. profit. TBL has nevertheless dramatically widened the scope of measurement options for sustainability especially in government organizations. Among them are the national parks, according to 1916 Organic Act, whose purpose is to leave the resources unimpaired in order to cater the needs of future generations. National parks are the protected areas set aside for the preservation purposes, and conservation of its stupendous natural environment and wildlife by the national government. The national parks may also utilize for the purposes of community recreation, or because of its historic or scientific interest (Sethi, Shah, Arif, & Jan, 2020). The national parks in each country however differ in relation to their efficacy in safe guarding resources. Some governments make enough financial arrangements to sustain their park system, while others often depend on tourism enthused by community interest in nature scenery and wildlife preservation (Stoddard, Pollard, & Evans, 2012). However, it has been argued that assessing the effective management in national park context is necessary to maintain a

sustainable combination of environmental, economic, and social conditions (Dolnicar, Crouch, & Long, 2008; Victoria, 2009).

The extant literature delineates that there exists a very little understanding about the application of novel concept of TBL in the context of national parks (Aguiñaga, Henriques, Scheel, & Scheel, 2018; Dolnicar, et al., 2008; Kazancoglu & Ozkan-Ozen, 2020; Sethi, et al., 2020; Stoddard, et al., 2012; Victoria, 2009). In order to bridge this gap, this paper seeks to understand the meaning of TBL concept and that how to assess the efficacy of TBL concept as a tool for achieving effective management in order to attain sustainable tourism management in the context of national parks particularly located in KP. Firstly, the researchers begin with a brief overview of TBL concept, and thereby present its link with the sustainable tourism management which outlines a theoretical foundation for the current study. Next, the context of the study – Saif - ul - Maluk National Park, Khyber Pakhtunkhwa and then the methodology of the study are presented. Finally, the paper concludes with discussion and managerial implications of the study.

## II. TRIPLE BOTTOM LINE (TBL) APPROACH

The novel concept of Triple Bottom Line (TBL) has gained an increased attention over the last few years. The term TBL was first evolved in the midst 90's which was then later coined by John Elkington (1998) in his book titled, "*Cannibals with Forks: the Triple Bottom Line of 21<sup>st</sup> Century Business*" in 1998. The underlying idea of TBL advocates that the business success metrics should not only focus on the traditional profit bottom line, instead it should also consider the cost associated with the other related stakeholders including employees, suppliers, community and environment. In other words, TBL approach expands the business success metrics including three bottom line categories instead only one. These three bottom line are interconnected categories frequently referred as three P's i.e. *People, Planet and Profit* (see below figure 1). *People* include all the stakeholders including employees, suppliers, community, and environment. This category involves an important quest that, "how does company benefit its wider community?" *Planet* category (minimum waste and efficient resource consumption) focuses on the impact of business operations on environment such as climate issues. *Profit* category involves the economic viability of business.



Figure 1: Triple Bottom Line (TBL)

## III. TRIPLE BOTTOM LINE (TBL) AND SUSTAINABLE TOURISM MANAGEMENT

The TBL concept primarily emerged from the notion of sustainable development which was first coined in Brundtland report (1987). The term *Sustainable Development* is described as to 'meet the needs of the present without compromising the needs of future generations' (Brundtland, Khalid, Agnelli, Al-Athel, & Chidzero, 1987). Sustainable business practices facilitate countries grow in such a manner that help them to adapt to climate challenges, which would in turn safeguard important natural resources for us and future generations. In other way, sustainability can be seen as the ability to move away from those actions which may undermine the planetary life and resources, whilst moving toward those courses of actions

that help sustain or to improve desirable environmental and social conditions over a long period of time (Bergstrom & Harrington, 2019; Harrington, 2016).

Sustainable tourism is not end in itself rather it's a means to an end. As Manning and Dougherty (1995) referred to sustainable tourism as, "Golden Goose" whereby suggesting that tourism is a viable source of wealth that may be exhausted if a balance among environment, social and economic dimensions may not be retained in its true spirit. Many of the international organizations including UN World Tourism organization (UNWTO), World Travel and Tourism Council (WTTC), and World Heritage Centre UNESCO are now working on the management principles, developing policies and regulations, guideline and certifications for sustainable tourism development. However, the burgeoning interest towards the attainment of sustainable development through TBL has recently attained increased interest particularly in the context of national park.

According to Akdoğu (2017) triple bottom line (TBL) has materialized in academic literature as a response for achieving the management effectiveness and sustainable development in national parks particularly. Organizations may contribute to sustainable development by focusing on TBL. As such TBL is an unsettling concept for many organizations because it implies that the firm's responsibilities are much wider than simply those related to the economic aspects of producing products and services that customers want, to regulatory standards, at a profit. The TBL adds social and environmental measures of performance to the economic measures typically used in most organizations. These social and environmental measures are generally the amount of resources an organization uses in its operations which reflect the concept of TBL framework in terms of three parts i.e. profit, people and planet. Without adopting this framework, the national park will not be successful in achieving management effectiveness and organizational performance (Kazancoglu & Ozkan-Ozen, 2020; Stoddard, et al., 2012)

#### IV. CONTEXT OF THE STUDY: SAIF – UL - MALUK NATIONAL PARK, KP PAKISTAN

Saif ul Maluk National park was established in 2003 and is located in Kaghan Valley of District Mansehra. The beauty of this park is due to its rich and dense forests, shrubs and herbal plants. Apart from its scenic beauty this national park is also famous for its unique fauna which consist of Asiatic black bear, Snow Leopard, Marmot, Eurasian Lynx, Snow cock, snow partridge, Indian leopard and weasels (Khan, 2012). However, recently the current government of Khyber Pakhtunkhwa (KP) has taken steps for the development of these national parks through establishment of various programs. This study is therefore one of the outcomes of the KP government project "Development and Management of National Parks in Khyber Pakhtunkhwa" that intends to focus on understanding the TBL concept and as to how TBL helps to achieve the effective management in the context of Saif ul Maluk National Park KP.

#### V. RESEARCH METHODOLOGY

Research methodology is a procedure through which researchers make informed decisions. It involves theoretical analysis of the methods applied to the actual study field (Denzin & Lincoln, 2011; Easterby-Smith, Thorpe, & Jackson, 2012). As Easterby-Smith (2012) describes that research methodology deal with the questions of "how can a researcher generate knowledge about a social world and what are the methods that can be used to create such knowledge?" (p. 209). It involves both paradigmatic underpinnings and the research methods in order to make informed decisions for the research. To address these concerns, the below mentioned details highlight the overall research design, the sampling procedure, and data gathering and also the analysis methods.

##### 5.1. Research Design/Nature of Study

According to Sekaran and Bougie (2016) on the basis of aim and objectives, a study can be divided into four main types of research: Exploratory research versus Descriptive research and Causal research versus Correlation research. Keeping in view current study, the current study is more related to an exploratory research since the researchers intend to explore the concepts like TBL, management effectiveness and sustainable tourism management in the National Parks context, KP which previously have not been explored very often. This type of study is more often conducted when the researchers intend to get insights about the novel concepts, and also provide the basis for formulating a comprehensive theoretical framework (Saunders, Lewis, & Thornhill, 2009).

The current study is qualitative in nature. In qualitative research, a researcher attempts to either explore the application of a model or theory in different contexts or hoping for a model or theory to emerge from the data (Creswell, Hanson, Clark Plano, & Morales, 2007; Sekaran & Bougie, 2016). Qualitative researchers attempt to correctly explain, decode and precisely interpret the meaning of the phenomena that occur in their normal social contexts. Keeping in view the aforementioned features, it is clear that the current study aligns with the characteristics of qualitative study.

## 5.2. Data Collection and Analysis

The data was collected through semi-structured interviews. The researchers conducted a total of fifteen (15) in-depth interviews from all levels of the management (top, middle and lower staff) of Saif ul Maluk National Park, KP.

The interviews involved one-to-one discussion and also few focus groups particularly along with the management. Each interview lasts for sixty (60) minutes. In addition to these interviews, the researchers also gathered secondary data from the government official documents and websites. Furthermore, the researchers applied the thematic analysis as proposed by Braun and Clarke (2006) using the NVivo 11 software for data analysis process. NVivo software 11 primarily facilitates interpretation of interviews and provides comprehensive understanding pertaining to the main constructs of the study. It also helps to figure out the key statements or related words during the interview process which facilitate researchers to understand the real meaning of the study (Bazeley & Jackson, 2013; Welsh, 2002). The breakdown of interviews is as follows:

S.No.	Respondents	
1.	Top Management	Three (03)
2.	Middle Management	Four (04)
3.	Lower Staff	Four (04)
4.	Local Community	Four (04)
<b>Total</b>		<b>Fifteen (15)</b>

Table 1: Breakdown of the Interviewees

## VI. MAJOR FINDINGS OF THE STUDY

In order to understand the perceptions of the management (top, middle and lower) and local community regarding the novel concept of Triple bottom line (TBL) and that of the initiatives taken by the management towards achieving effectiveness through TBL (Profit, People and Planet), the researchers utilized the thematic analysis in order to understand the observable facts/phenomenon under the study. The subsequent section detailed about the main findings in relation to the current study objectives. With regard to the Triple Bottom Line (TBL) concept, the researchers highlighted the significance of the three basic sub-concepts of TBL including *profit, people and planet* within a context of Saif - ul - Maluk National Park.

### ✓ Triple Bottom Line - Planet/Environmental

During the interview, the researchers asked several questions with regard to Triple bottom line including profit, people and planet. Since, the term was new to all the targeted respondents therefore the researchers used various indirect words, expressions in order to understand the essence of main constructs from respondents' point of view. Most of the respondents from national park management highlighted the importance of *planet/environment* as the main component for sustaining the overall sustainability in national park. They were of the opinion that the sustainability of the national parks like Saif ul Maluk is contingent upon the conservation of natural environment. As mentioned by one:

*"We, the management, are striving hard to protect this spot in order to maintain its beauty and also to attract both the local and foreign tourists. For instance, we have put up the various ethical statements for those who visit this spot in order to alarm them which lead to preserve the natural environment"*

In relation to aforesaid statement, another respondent reinstated the significance of *planet/environment* in the following words:

*"Our highest priority is to preserve the natural beauty of the national park. However, we also look after the needs and demands of the visitors as together planet and people – help us to gain maximum share which would ultimately leads to sustainability of the national park."*

Similarly, one of the respondents mentioned in his words as:

*"Edible's stalls are strictly advised to look after the cleanliness in order to maintain the decor of the spot. Likewise, the same has been advised to the visitors. For this reason, ethical statements have been jotted down everywhere, and also many of the restrooms have been constructed in the extreme corners."*

When similar questions were inquired from the local community, most of them also corroborated the same view. Most of them were opined that the management is more inclined towards the preservation of the natural environment of the national park. They mentioned that indeed this is a good thought to look after the natural environment since it will help to boost the overall development of the national park in long term.

✓ **Triple Bottom Line – People/Social**

When inquired about how to look after the visitors (local/foreign) who frequently visit Saif-ul-Maluk, many of the respondents mentioned that they try to meet the demands in order to make them feel better so they may mesmerize from the overall natural environment. As one of them mentioned as:

*“We try our level best to keep up with the demands of the tourists. For instance, previously there were less boats, and also very less edibles’ stalls. So, we increased the number as per their demands. Similarly, the horse riding is also one of the activities which amused most of the visitors.”*

When similar information was cross- verified by the local community, they also corroborated the same view of point. They mentioned that Saif-ul- Maluk is indeed one of the beauties and the gift for the visitors. The management is nevertheless striving hard to maintain its décor however scarce financial resources is one of the hurdles which sometimes restrict to keep up with the demands in general.

✓ **Triple Bottom Line – Profit/Economic**

Most of the respondents mentioned that safeguarding natural environment and keeping up with the natural environment help them to gain maximum profit. However, most of them were opined that their ultimate goal is not to earn profit but to conserve the natural environment of this beautiful spot and its sustainability. As mentioned by one:

*“We are earning handsome amount from the visitors but this is contingent upon the preservation of its natural environment and keeping up with the demands of the people in all manners. It is worth mentioning that earning profit is not our sole motive, and that we do not intend to gain profit at the expense of people or plant/environment”*

✓ **Management Effectiveness and Triple Bottom Line**

When inquired about the initiatives taken by the management to achieve effectiveness through Triple bottom line (TBL). One of the respondents mentioned:

*“We have kept the bins everywhere and also constructed the rest rooms to retain the beauty of the national park. We have also restricted the fishing in order to make the water stay clean and pure so that the people may mesmerize from this beautiful spot at their fullest.”*

Most of the respondents were more inclined towards the preservation of the natural environment of the national park. However, they were opined that looking after the natural environment and catering the demands of the people may let them to earn maximum share which ultimately would help them to attain sustainability of the national park.

It is therefore management also adopted ethical practices to ensure the management effectiveness through TBL. The following Word cloud diagram depicts the important themes found in the context of Saif – ul- Maluk national park (see fig. 1). The main themes include planet, profit, people, environment, clean water, ethical statements, maximum share, attraction, natural environment, tourists and local community. These themes reflect the most repeated information which was being mentioned by the respondents.



Figure 1: Word Cloud of Saif- ul- Maluk National Park

## VII. DISCUSSION AND MANAGERIAL IMPLICATIONS

As mentioned earlier this study primarily focuses on understanding the meaning of TBL (profit, planet and people) and how it facilitates in achieving effective management and sustainable tourism management in the Saif ul Maluk KP National Park context.

As evident in the literature that Triple bottom line (TBL) is the crucial concept in the national parks context which nevertheless lead to attain sustainable tourism management in national parks (Dolnicar, et al., 2008; Mihanyar, Abd Rahman, & Aminudin, 2016; Victoria, 2009). Parallel to this view, the current study also found somewhat similar results in the context of national park i.e. Saif-ul-Maluk. The findings highlighted that indeed Triple bottom line is an important construct for the overall sustainable development of the Saif – ul- Maluk national park. Majority of the respondents emphasized the significance of the conservation of the natural environment of the national park. This delineates that people are now equipped with the latest information and are well-versed with the requirements of the national park. However, they give secondary importance to the people and profit as they were of the opinion that these are the drivers which can be achieved once the conservation of natural environment of the national park can be secured.

In order to attain sustainable tourism management in national park i.e. Saif – ul – Maluk it is important that the terms and conditions must be in line with the management and community demands. The management must take into consideration the community stance while making strategies with regard to improvement of the Saif – ul – Maluk national park. Since the local community is an important stakeholder without them achieving sustainability and sustainable tourism management in Saif- ul- Maluk Park is impossible. As empirical evidence revealed most of the local community also acknowledges the efforts of the management in relation to the preservation of national park. The management should better impart important related education and also disseminate the related knowledge through organizing the awareness programs, conferences, symposiums and workshops on the themes in relation to significance of nature and safeguard of the environment. In addition to this, the management must also strive hard for the betterment of the future to ensure the preservation of the natural environment of the Saif-ul-Maluk national park.

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