



Impact of Environmental Audits on the Performance of Vietnamese Tourism Companies

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Abstract: This study was conducted to investigate the impact of environmental audits on the performance of tourism companies in Vietnam. Using qualitative research methods, based on the analysis of existing documents and the results of direct interviews with 16 managers of 12 tourism companies in Vietnam. The results of the study show that environmental audits have a positive impact on the performance of tourism companies, by improving environmental activities, improving reputation, reducing costs, ensuring compliance with regulations and minimizing risks, attracting employees, gaining competitive advantage and promoting long-term sustainability. However, the study also indicates that tourism companies in Vietnam face a number of challenges and barriers in conducting environmental audits. These challenges vary, depending on the size of the company, available resources, level of awareness, and industry sector. Based on the research results, a number of recommendations are made to stakeholders to increase the efficiency of environmental audits, thereby improving the performance of tourism companies in Vietnam.

Keywords: tourism company, operational efficiency, environmental audit, Vietnam

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1. Introduction

The tourism industry in Vietnam has experienced significant growth in recent years, contributing significantly to the country's economy. However, this growth has also raised concerns about its environmental impact. As tourism activities can lead to resource depletion, pollution and habitat destruction, the demand for sustainable activities in the industry is increasing. Environmental audits have emerged as a tool to address these concerns and improve the environmental performance of tourism companies [1].

The scale of Vietnamese tourism companies is very diverse, from small businesses to large corporations. They operate in various fields such as restaurant business, transportation, travel agency and hotel services. These companies face particular challenges due to the country's environmental context, including vulnerable ecosystems, climate change vulnerability, and the balancing pressure between economic growth and environmental protection [2]. The implementation of environmental audits in tourism companies helps to identify and assess the environmental impact from their activities, such as energy consumption, waste generation, water use and carbon emissions [3,4]. In addition, environmental audits enable companies to comply with environmental regulations and standards set by governments and international organizations [5,6]. In addition, environmental audits provide a framework for companies to develop and implement sustainable practices, reduce their ecological footprint, and strengthen environmental management [7]. Thereby, it helps to improve resource management by identifying areas that can improve resource efficiency, save costs and increase profits, improve the reputation and brand image of the company [8]. This can attract

environmentally conscious tourists and business partners, leading to increased market share and competitiveness.

However, the reality of environmental audits at Vietnamese tourism companies is very diverse. While some companies see environmental audits as part of their sustainability initiatives, many others are not yet fully aware of its importance. Factors such as limited awareness, lack of expertise, cost, and resource constraints have hindered the widespread adoption of environmental audit practices. In addition, the lack of specific regulations and standards on environmental auditing in the tourism industry further contributes to the inconsistent implementation of such activities.

There have been a number of studies conducted on environmental audits in companies of different industries and sectors in recent years. These studies have highlighted the benefits of environmental audits, including improved environmental performance, cost savings, regulatory compliance, and strengthened relationships with stakeholders [9,10]. However, there is still a research gap when specifically considering the impact of environmental audits on the performance of Vietnamese tourism companies. Although there have been studies on sustainable practices in the tourism industry, the role and effectiveness of environmental audits in improving the performance of Vietnamese tourism companies have not been explored much [11]. This study aims to fill this gap by conducting a qualitative study that investigates the dynamics, challenges and outcomes of environmental audits in the context of tourism companies in Vietnam from the perspective of tourism companies' managers. Specifically, the study sought to answer the following questions:

- 1) What are the factors that motivate environmental audits at Vietnamese tourism companies?
- 2) What challenges and barriers do Vietnamese tourism companies face in conducting environmental audits?
- 3) Impact of environmental audit on the performance of Vietnamese tourism companies?
- 4) What recommendations should be made to improve the efficiency of environmental audits, thereby improving the performance of companies in Vietnam's tourism industry?

Answering the above questions will contribute to improving the understanding of environmental auditing in Vietnam's tourism industry and provide valuable insights for tourism companies seeking to improve their environmental sustainability efforts.

2. Literature review

The impact of environmental audits on the performance of tourism companies has been studied extensively in many countries.

Wong [12] conducted a study focusing on hotels in Thailand and looked at the impact of environmental audits on their performance. The study aims to determine whether the implementation of environmental audits affects resource efficiency, cost savings, and customer satisfaction in the tourism industry. The results of Wong's research show that hotels performing environmental audits in Thailand have improved resource efficiency. By conducting audits and implementing sustainability measures, hotels can optimize energy and water consumption, reduce waste, and reduce operating costs. This saves costs, improves operational efficiency, and improves environmental performance. Furthermore, environmental audits have a positive effect on customer satisfaction, as environmentally conscious tourists increasingly seek environmentally friendly accommodations. Based on the results of the study, Wong recommends that hotels in Thailand prioritize environmental audits as part of their sustainability initiatives. Participating in energy efficiency activities, waste management strategies, and responsible sourcing can significantly contribute to resource efficiency and cost savings. Partnering with local communities and promoting cultural and environmental preservation can also enhance the tourism experience and attract environmentally

conscious visitors. Moreover, hotels should communicate their environmental efforts transparently to customers, demonstrating their commitment to sustainability.

García's study [13] compares the impact of environmental audits on the performance of ecotourism companies in Costa Rica and New Zealand. It aims to determine whether the implementation of environmental audits leads to improvements in sustainability, profitability, and visitor satisfaction in different geographical contexts. The results of the study indicate that ecotourism companies conducting environmental audits in both Costa Rica and New Zealand achieved improved sustainability results. By conducting audits and implementing sustainable practices, companies can conserve natural resources, protect biodiversity, and minimize their ecological footprint. This enhances their reputation as environmentally responsible destinations and attracts eco-conscious tourists. Furthermore, environmental audits have a positive effect on profitability, as cost savings from resource efficiency and increased visitor satisfaction contribute to financial success. The study recommends that ecotourism companies in Costa Rica and New Zealand should integrate environmental audits into their business strategies. Partnering with local environmental organizations, government agencies, and indigenous communities can promote sustainability initiatives and ensure compliance with environmental regulations. Invest in employee training and capacity building programs that can increase knowledge and awareness of sustainable practices. In addition, companies should engage in educating visitors and promoting responsible tourism behavior to maximize the positive impact of ecotourism.

Oduor [14] conducted a study focusing on wildlife zoo tourism companies in Kenya and investigated the impact of environmental audits on their performance. It aims to determine whether the implementation of environmental audits affects conservation efforts, visitor experiences, and long-term business sustainability. The results of the study show that tourism companies conducting environmental audits in Kenya demonstrate a stronger commitment to conservation efforts. By conducting audits and implementing sustainability practices, companies can contribute to wildlife conservation, environmental protection, and community development. This enhances the authenticity and quality of visitors' experiences, attracts eco-conscious tourists, and promotes long-term business sustainability. The study suggests that tourism companies in Kenya prioritize environmental audits as part of their conservation strategy. Partnering with conservation organizations and government agencies can support wildlife conservation initiatives and ensure sustainable tourism practices. Investment in infrastructure that minimizes ecological impacts, such as renewable energy systems and responsible waste management, can further enhance sustainability efforts. In addition, companies should actively engage visitors in conservation education and promote responsible wildlife sightseeing activities.

Patel [15] examines the impact of environmental audits on the performance of food and beverage companies in India. The study aims to determine whether performing environmental audits improves resource efficiency, reduces waste, and enhances brand reputation. Research has demonstrated that companies performing environmental audits in the food and beverage sector have achieved improved resource efficiency. By conducting audits and implementing sustainable practices, companies can optimize resource use, reduce waste, and minimize environmental impact. This saves costs, improves operational efficiency, and enhances brand reputation for environmentally conscious consumers. Based on the results of the study, Patel suggested that food and beverage companies should invest in an environmental audit process to identify and address areas for improvement. Adopting sustainable sourcing practices, such as using locally grown materials and reducing packaging waste, can contribute to waste reduction and environmental conservation. In addition, companies should participate in consumer education initiatives to raise awareness of their commitment to environmental stewardship, promoting the loyalty and preference of environmentally conscious consumers.

Lee's study [16] compares the impact of environmental audits on the innovation of

high-tech companies in South Korea. It aims to determine whether companies performing environmental audits demonstrate a higher level of ecological innovation and competitive advantage. The results of the study highlight the positive relationship between environmental auditing and innovation in high-tech companies. Companies that prioritize environmental audits demonstrate a higher level of eco-innovation, including the development of eco-friendly products, technologies, and processes. This results in a competitive advantage as companies are able to meet the growing demand for sustainable solutions and differentiate themselves in the market. The study recommends that high-tech companies integrate environmental audits into their innovation strategy. The formation of cross-functional teams including representatives from sustainability, research and development, and marketing departments can drive sustainability initiatives and promote ecological innovation. Collaboration with research institutions and government agencies can provide access to funding platforms, expertise, and knowledge sharing, facilitating the development of environmentally friendly technologies.

Wilson [17] conducted a study investigating the impact of environmental audits on the supply chain performance of fashion retailers in the United Kingdom. The study aims to determine whether performing environmental audits improves supply chain efficiency, reduces waste, and enhances brand reputation. The results of the study indicate that fashion retailers carrying out environmental audits have improved the efficiency of their supply chains. By conducting audits and implementing sustainability practices, retailers can identify and address inefficiencies, reduce waste, and optimize their supply chain processes. This results in cost savings, improved resource utilization, and enhanced brand reputation among environmentally conscious consumers. The study suggests that fashion retailers should conduct regular environmental inspections to identify areas for improvement in their supply chains. Partnering with suppliers is critical in promoting sustainable practices and ensuring transparency throughout the supply chain. Investments in environmentally friendly materials and manufacturing processes can also contribute to waste reduction and environmental protection. In addition, retailers should communicate their environmental initiatives and advances to customers, demonstrating their commitment to sustainability.

Thus, mentioning the impact of environmental audits on the performance of companies in general and tourism companies in particular is not only a concern of developed countries but also of all countries in the world. As can be seen, most of the studies are unanimous and emphasize the importance of conducting environmental audits and its positive impact on the performance of tourism companies. Therefore, the study on the impact of environmental audits on the performance of tourism companies in Vietnam will help policymakers, owners and managers of tourism enterprises in Vietnam can use the findings to promote the effectiveness of environmental audits, thereby improving the performance of Vietnamese tourism companies. Thereby, contributing to the sustainable development of the tourism industry, natural resource conservation and the continuous growth of Vietnam's tourism industry.

3. Method

This article uses qualitative research methodology to explore the views and perceptions of managers of tourism companies in Vietnam on the impact of environmental audits on performance in their own companies. The sample in this study was selected through intentional sampling, focusing on managers with at least three years of experience in operating and managing travel agencies. Data was collected through semi-structured interviews with 15 business managers (including: 8 Business Directors and 7 tour operators) of 12 travel companies in Hanoi city. The interviews were conducted between September 2023 and November 2023 on the basis of face-to-face and telephone interviews lasting from 30 minutes to 45 minutes each, the contents of which were recorded and transcribed for analysis. Data is analyzed using thematic analysis to identify key topics and samples emerging from interviews.

4. Research results and discussion

Based on the results of the study and direct interviews, the impact of environmental audits on the performance of tourism companies in Vietnam can be mentioned as follows:

4.1. Factors that motivate environmental audits at Vietnamese tourism companies

The interview results show that the motivation for tourism companies in Vietnam to carry out environmental audits can be influenced by many different factors. Some key factors, including:

- 1) **Regulatory Compliance:** Tourism companies in Vietnam are motivated to conduct environmental audits to ensure compliance with environmental regulations and standards set by the government and relevant agencies. These may include requirements for waste management, energy efficiency, water conservation, and pollution control. Some tourism companies in Vietnam may conduct environmental audits to ensure compliance with regulations related to transport emissions and waste management. The audit may indicate areas where the company can improve its operations, such as promoting the use of fuel-efficient vehicles or implementing appropriate waste sorting and recycling measures.
- 2) **Stakeholder Expectations:** More and more tourists and other stakeholders are asking travel companies to undertake sustainable and environmentally responsible practices. Tourists are becoming more aware of the environmental impact of their travel options and are looking for companies that prioritize sustainability. To meet these expectations and maintain a positive reputation, tourism companies in Vietnam may choose to conduct environmental audits to demonstrate their commitment to environmental management. Several tour operators in Vietnam have conducted environmental audits to meet the expectations of environmentally conscious travelers. The audit may focus on evaluating the company's sustainability practices, including the use of environmentally friendly accommodation, promoting responsible wildlife tourism, or supporting local communities. By demonstrating their commitment to sustainable tourism, tour operators can attract travelers who prioritize eco-friendly experiences.
- 3) **Reduce costs and efficiency:** Environmental audits can help identify areas where tourism companies can improve resource efficiency and reduce costs. By analyzing energy consumption, waste generation, and water use, companies can identify opportunities for efficiency improvement, resulting in cost savings. Several hotels in Vietnam have conducted environmental audits to identify opportunities for cost savings and efficiency improvements. The inspection may detect excessive energy consumption in the break room or inefficient water management. By implementing energy-saving measures, such as LEDs or water-saving devices, hotels can reduce operating costs while minimizing their impact on the environment.
- 4) **Competitive Advantage and Market Differentiation:** Environmental audits provide travel companies with a means to differentiate themselves in the market. By demonstrating their commitment to environmental sustainability, companies can target environmentally conscious travelers who may be willing to pay high fees for eco-friendly services. This leads to competitive advantage and increased market share, especially in the growing responsible and sustainable tourism market. Some resort managers in Vietnam believe that conducting environmental audits helps them gain a competitive advantage in the market. The audit may focus on sustainable practices such as organic farming, waste reduction, and environmentally friendly construction. By obtaining an eco-certification or eco-label based on audit results, the resort can position itself as a sustainable destination, attracting eco-conscious travelers who are willing to pay high fees for such experiences.
- 5) **Long-term sustainability:** Travel companies in Vietnam are aware of the importance of long-term sustainability to the growth and survival of the industry.

Environmental audits allow companies to assess their impact on the environment and develop strategies for sustainable practices. Travel companies operating in Vietnam conduct audits to assess the company's compliance with international standards for wastewater treatment, waste treatment, and marine ecosystem protection. By identifying areas for improvement, such as the use of advanced wastewater treatment systems or the use of fuel-efficient engines, tourism companies can minimize their environmental impact and contribute to the conservation of Vietnam's coastal areas.

- 6) **Employee engagement and corporate culture:** Environmental audits can also serve as tools to engage employees and promote a culture of environmental responsibility in tourism companies. Engaged employees are more likely to contribute to sustainable practices and become ambassadors for environmental initiatives. Environmental audits provide a framework for companies to engage employees in identifying and implementing sustainable solutions, raising their sense of purpose, and contributing to a greater purpose. A travel agency in Vietnam can conduct an environmental audit to promote employee engagement and promote a positive corporate culture. The audit may involve personnel from various departments in evaluating the company's environmental practices, such as waste management, energy efficiency, and community involvement. By engaging employees in the audit process and implementing their improvement recommendations, the company can create a sense of ownership and pride in its employees, resulting in a more environmentally conscious and engaged workforce.

It can be seen that the factors that motivate the implementation of environmental audits may vary among tourism companies in Vietnam based on the size, industry, location and enterprise value. While some companies may be driven primarily by regulatory compliance, others may prioritize market differentiation and sustainability. Overall, the motivation to conduct environmental audits reflects a growing awareness and awareness of the importance of environmental sustainability in Vietnam's tourism sector.

4.2. Challenges and barriers in conducting environmental audits

The results of interviews with most managers show that Vietnamese tourism companies face a number of challenges and barriers in conducting environmental audits. These challenges may vary depending on the size of the company, available resources, level of awareness, and industry sector. According to the managers, below are some of the main challenges faced by Vietnamese tourism companies:

- 1) **Lack of awareness and knowledge:** Many Vietnamese tourism companies have limited awareness and knowledge of the importance and benefits of environmental auditing. They may not fully understand the environmental impact of their operations or the potential for improvement. Lack of awareness can hinder their ability to recognize their audit needs and potential positive outcomes. Small-scale tour operators in Vietnam may have limited awareness of the potential environmental impact of their operations. They may not be aware of the benefits of conducting an environmental audit, such as cost savings, enhanced reputation, and customer satisfaction. Without a clear understanding of the importance of auditing, they will not prioritize auditing in their sustainability efforts.
- 2) **Limited resources:** Resource constraints, both financial and human, pose major challenges for many Vietnamese tourism companies. Conducting a comprehensive environmental audit requires professional knowledge and financial investment. SMEs in particular may lack the necessary resources, such as staff or trained capital, to conduct a thorough audit. For example, budget hotel chains in Vietnam face resource constraints that hamper their ability to conduct comprehensive environmental audits. They lack the financial resources to hire external consultants or invest in specialized software to collect and analyze data. In addition, they may

- have limited personnel capacity to allocate audit-related tasks.
- 3) **Limited access to information and guidance:** Vietnamese tourism companies often face difficulties in accessing relevant information and guidance on conducting environmental audits. This is due to the lack of easily accessible resources or due to limited training programs and consulting services focused on environmental auditing. Without proper guidance, companies may have difficulty navigating the audit process effectively. Medium-sized tourism companies in Vietnam may have difficulty finding easily accessible information and guidance for conducting environmental audits. They have difficulty finding suitable training programs or counselling services that focus especially on the tourism sector.
 - 4) **Fear of Change:** Conducting an environmental audit often requires changes in operational practices, which may be met with resistance from staff and management. Some companies may resist the change due to concerns about possible disruption of existing operations or possible additional costs. Some luxury resorts in Vietnam may encounter obstacles to change when carrying out environmental audits. Employees and management may object to the adoption of new methods that require adjustment of existing operations. For example, employees may object to changes in waste management practices or the implementation of energy-saving measures because of concerns about their daily work being disrupted or their workload increasing. Overcoming resistance and fostering a culture of sustainability may require strong leadership and employee engagement initiatives.
 - 5) **Lack of regulatory enforcement mechanisms:** Despite environmental regulations, enforcement and monitoring of regulatory compliance in Vietnam may be inconsistent. This leads to a lack of incentive for tourism companies to prioritize environmental audits and sustainability initiatives, as non-compliance may not have immediate consequences. For example, transport companies in Vietnam see the lack of a regulatory enforcement mechanism as a barrier to conducting environmental audits. If they do not face immediate consequences for not complying with environmental regulations, they may consider an audit unnecessary or a low priority. Failure to strictly enforce may result in companies prioritizing short-term financial considerations over long-term sustainability.
 - 6) **Limited cooperation and industry support:** The lack of cooperation and industry-wide initiatives can hinder the implementation of environmental audits. The tourism industry in Vietnam is very diverse, including various stakeholders such as hotels, tour operators, transport companies and attractions. Without collaborative efforts and support from industry associations, there may be a lack of standardized practices, standards, and platforms for knowledge sharing.
 - 7) **Awareness of environmental audits is low:** In some cases, Vietnamese tourism companies also consider environmental audits to be of low priority compared to immediate financial and operational issues. Focusing on short-term profits can overshadow long-term sustainability considerations. Convincing companies about the long-term value and benefits of environmental audits can be challenging. A major tourism company in Vietnam may prioritize revenue generation and customer satisfaction without fully considering the long-term benefits of auditing, such as improving sustainability, reducing costs, and differentiating in the market. This awareness may hinder their commitment to conducting environmental audits.

4.3. *Impact of environmental audits on the performance of Vietnamese tourism companies*

The research results show that the impact of environmental audits on the performance of Vietnamese tourism companies is very large and wide-ranging. According to managers, here are some of the main ways that environmental audits can positively impact the performance of tourism companies in Vietnam.

- 1) **Improve environmental performance:** An environmental audit provides a comprehensive assessment of a company's environmental practices, identifying

areas where improvements can be made. By implementing recommendations and actions from the audit, tourism companies can improve their environmental performance. This may include reducing energy and water consumption, minimizing waste generation, adopting sustainable modes of transportation, and conserving natural habitats. For example, coastal resorts in Vietnam, after conducting an environmental audit, identify energy saving opportunities such as installing energy-saving lighting systems, implementing key card energy management systems and optimizing HVAC systems. By implementing these changes, the resort will reduce its energy consumption and carbon footprint, improving environmental performance. This, in turn, not only contributes to the conservation of natural resources, but also aligns with the growing demand for sustainable tourism experiences.

- 2) **Improving customer reputation and satisfaction:** The implementation of environmental audits helps to enhance the reputation of Vietnamese tourism companies, affirming that they are environmentally responsible and socially conscious companies. This can attract environmentally conscious travelers who are actively looking for companies that are sustainable. By driving audit results and sustainability initiatives, companies can differentiate themselves in the marketplace and strengthen customer loyalty. Positive word-of-mouth and online reviews from satisfied customers can further enhance a company's reputation and attract new business opportunities.
- 3) **Cost savings and operational efficiency:** Environmental audits help identify inefficiencies and areas for cost reduction in tourism companies. By implementing energy-saving technologies, waste reduction measures, and water conservation practices, companies can reduce operational costs. For example, adopting energy-efficient lighting, optimizing HVAC systems, and implementing waste recycling programs can result in significant cost savings over time. For example, some hotels in Vietnam, after environmental testing, identify opportunities to reduce water consumption by installing showers, low-flow faucets, and implementing linen reuse programs. These measures resulted in significant water savings, reduced operating costs for the hotel chain, and improved financial efficiency of the chain.
- 4) **Compliance with regulations and risk mitigation:** Environmental audits support tourism companies in Vietnam to ensure compliance with environmental regulations and standards. By identifying areas of non-compliance and taking corrective actions, companies can minimize the risk of fines, regulatory issues, and negative impacts on their operations. Compliance with regulations helps maintain the company's social activity license and ensures a positive relationship with regulators.
- 5) **Employee engagement and productivity:** Environmental audits can promote employee engagement and a sense of purpose in travel companies. Engaging employees in the audit process and encouraging them to participate in sustainability initiatives can enhance their sense of responsibility and pride. Engaged employees are more likely to contribute innovative ideas, effective collaboration, and continuous improvement efforts. This can lead to increased productivity, improved customer service, and a positive work environment. For example, a sustainable tourism company in Vietnam engages its employees in the environmental audit process, soliciting their input and suggestions on sustainability practices. This engagement fosters a sense of employee ownership and purpose, leading to increased productivity, better customer service, and a positive work environment.
- 6) **Competitive advantage and market differentiation:** Conducting environmental audits and applying sustainability measures bring competitive advantages to Vietnamese tourism companies. By achieving eco-certifications, eco-labels, or sustainability awards based on audit results, companies can differentiate themselves from their competitors. This attracts environmentally conscious travelers who actively seek a sustainable travel experience. The company's commitment to sustainability can become a unique selling point and contribute to long-term

business growth.

- 7) **Long-term sustainability and resilience:** Environmental audits help travel companies establish a roadmap for long-term sustainability. By identifying risks, setting goals, and implementing an environmental management system, companies can build resilience and adapt to changing market expectations and regulations. This focus on sustainability ensures the long-term viability of the business, reduces reliance on scarce resources, and protects Vietnam's natural and cultural heritage for future generations. For example, several nature-based tour operators in Vietnam, after an environmental audit, have developed a long-term sustainability plan that includes reducing carbon emissions, supporting local conservation initiatives, and educating customers about responsible tourism practices. By aligning its operations with sustainability goals, the tour operator builds resilience to changing market expectations and ensures the long-term viability of the business.

As such, it can be seen that environmental audits have a positive impact on the performance of Vietnamese tourism companies by improving their environmental performance, enhancing their reputation, reducing costs, ensuring compliance, attracting employees, gaining competitive advantages and promoting long-term sustainability. Environmental audits as a strategic tool can lead to comprehensive and responsible business practices that benefit the company, the environment and local communities in Vietnam.

5. Conclusion and Recommendations

It can be seen that the impact of environmental audits on the performance of Vietnamese tourism companies is very large. Environmental audits improve operational efficiency, reduce costs, ensure compliance with regulations, promote employee engagement, and make a difference for companies in the market. Moreover, it also contributes to the long-term growth and sustainability of Vietnam's tourism industry, conserves natural resources, enhances reputation and attracts tourists with a sense of environmental protection. However, in order to improve the efficiency of environmental audits, thereby improving the operational efficiency of Vietnamese tourism companies, the following recommendations can be implemented:

Firstly, raising awareness and providing education: The Vietnam Tourism Association should cooperate with universities and training institutions to develop specialized courses on environmental auditing for tourism professionals. These courses cover topics such as data collection methods, environmental impact assessment, and sustainability practices. In addition, online workshops on environmental auditing should be organized, inviting experts to share case studies and practical advice. This helps tourism companies in Vietnam understand the benefits and process of conducting environmental audits.

Second, develop industry-specific guidelines and standards: The Ministry of Culture, Sports and Tourism of Vietnam needs to work with industry stakeholders to develop industry-specific guidelines on environmental auditing in the tourism industry. These guidelines outline specific environmental indicators, measurement methods, and reporting requirements for different types of travel agencies. The Vietnam Tourism Association should propose best practices for environmental audits at eco-lodges and nature-based tourism activities. These guidelines focus on conserving biodiversity, minimizing waste, and promoting sustainable tourism practices.

Third, strengthen cooperation and knowledge sharing: A sustainable tourism network was established in Vietnam, bringing together tourism companies of all sizes to share experiences and best practices related to environmental audits. Companies collaborate on joint projects, sharing resources and mentoring smaller businesses in implementing effective audits. Travel companies in Vietnam should alternately host an annual conference where industry leaders share success stories and lessons learned on environmental auditing. The platform encourages knowledge sharing, fosters collaboration, and motivates other companies to adopt similar approaches.

Fourth, provide technical assistance and assistance: The Ministry of Natural Resources and Environment of Vietnam needs to introduce a subsidy program for tourism companies to hire independent auditors who can support the implementation of audits and make recommendations for improvement. The auditing firm or environmental consultant cooperates with a tourism association in Vietnam to provide training and technical assistance to tourism companies in the implementation of the environmental audit process. This support includes on-site assessments, data analysis, and custom action plans.

Fifth, encourage and recognize sustainable practices: The Government of Viet Nam should provide tax incentives to tourism companies that demonstrate a commitment to environmental audits and sustainability practices. These incentives encourage companies to invest in the audit process and adopt sustainability measures. The eco-certification program in Vietnam recognizes tourism companies that have successfully conducted environmental audits and achieved high standards of sustainability. This certification becomes a market differentiator, attracting environmentally conscious tourists and enhancing the company's reputation.

Sixth, strengthen the legal framework: The Government of Vietnam needs to introduce stricter regulations on environmental audits for tourism companies, including periodic mandatory audits. Failure to comply with these regulations may result in fines or license suspension. The Ministry of Culture, Sports and Tourism should coordinate with local authorities to conduct regular inspections and audits of tourism companies, ensure compliance with environmental regulations and promote the effective implementation of environmental audits.

Seventh, encourage technology integration: Hotels in Vietnam need to adopt a digital platform for environmental audits, allowing real-time data collection and analysis of energy consumption, water use, and waste generation. This technology allows the company to identify areas for improvement and track progress over time. In addition, tour operators in Vietnam should work with a technology provider to develop a mobile app that allows tourists to give feedback on sustainable practices. This data is then used in the company's environmental audit process to identify areas for improvement and improve operational efficiency.

By adopting environmental audits, Vietnamese tourism companies can gain a competitive advantage, meet growing consumer expectations, and contribute to the overall sustainable development of the industry

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