The Effect of Sustainable Development Goals on Customer Satisfaction, Customer Loyalty and the Role of Brand Image in Green Hotels

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Abstract

The study delves into the interplay between Sustainable Development Goals (SDGs) and their influence on customer satisfaction, brand image, and loyalty in the green hotel industry. It highlights the significance of environmentally responsible practices as a key driver of brand perception and customer trust. The research demonstrates how SDG-centric strategies not only enhance a hotel's environmental profile but also bolster its market position by aligning with evolving customer values. This alignment is shown to be imperative in the hospitality sector, where customer choices are increasingly swayed by social responsibility and environmental stewardship. Furthermore, the study explores the dynamics between a strong, SDG-driven brand image and its cascading effects on customer loyalty, underlining the economic and ethical imperatives of sustainable practices in the hotel industry. It provides a comprehensive analysis of the reciprocal relationship between sustainable business practices and customer perception, offering valuable insights for hoteliers seeking to integrate SDGs into their operational models to foster customer loyalty and drive long-term success.

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1. Introduction

Sustainability development goals (SDGs) practices by adopting eco-friendly technologies, implementing energy and water conservation measures, promoting waste reduction, and supporting local communities, hotels can attract environmentally conscious customers and differentiate themselves in the competitive market (Statista, 2022). Han, et al., (2018) examined the results of a tripadvisor survey and found that 62.0% of travelers were concerned about environmental aspects when choosing hotel accommodations. Commitment to SDGs can contribute to build a positive brand image, increase customer satisfaction and loyalty, and attract customers who value sustainability. The tourism sector is one of the largest industrial sectors where the world's citizens will travel every year. The travel period will be different in each country, and it is influenced by seasons (summer and winter) and holidays. Travel is trips made by one or more people by visiting an area outside the area where they live for vacation. Tourists who tour for a couple of day will live in resorts together with hotels, villas, hostels, etc. The pandemic has had a chief effect at the tour and hospitality industries across the world. Travel restrictions, lockdown measures and health worries have caused a pointy drop in worldwide and domestic tourism. Many hotels and resorts have faced closures during this time, declining occupancy rates and financial challenges. $1.52 trillion is the market size of the global hotel and resort industry, peaking in 2019, market size to fall below Trillion in 2020 and 2021 due to COVID-19 pandemic (Statista, 2022) as shown in Figure 1.
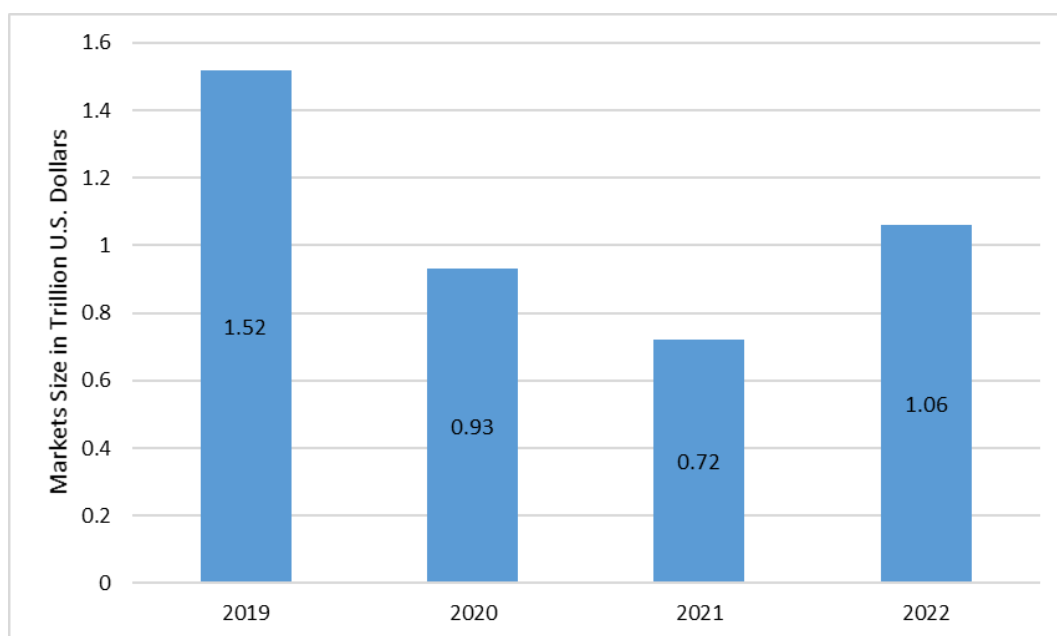

Figure 1: Global market size of the hotel and resort

Han et al., (2018) found that nearly 87.0% of guests are aware of the importance of green hotels, about 80.0% of guests consider themselves environmentally conscious customers, and about 30.0% of guests are willing to pay more for green hotels. This is an opportunity and reason for companies to carry out SDGs without fear of losing customers because of rising prices from SDGs implementation.

Based on UNWTO (2022), world tourism is recovering, where tourist visits reached 60% of the Pre-pandemic Level in January-July. It can be assumed that the increase in 2022 visits will continue until 2023. During the recovery period of the tourism sector, all industries engaged in it are expected to adapt and create innovations to maintain its customers. Hotels are one of the largest industries in the tourism sector, which is expected to be more prepared than other industries.
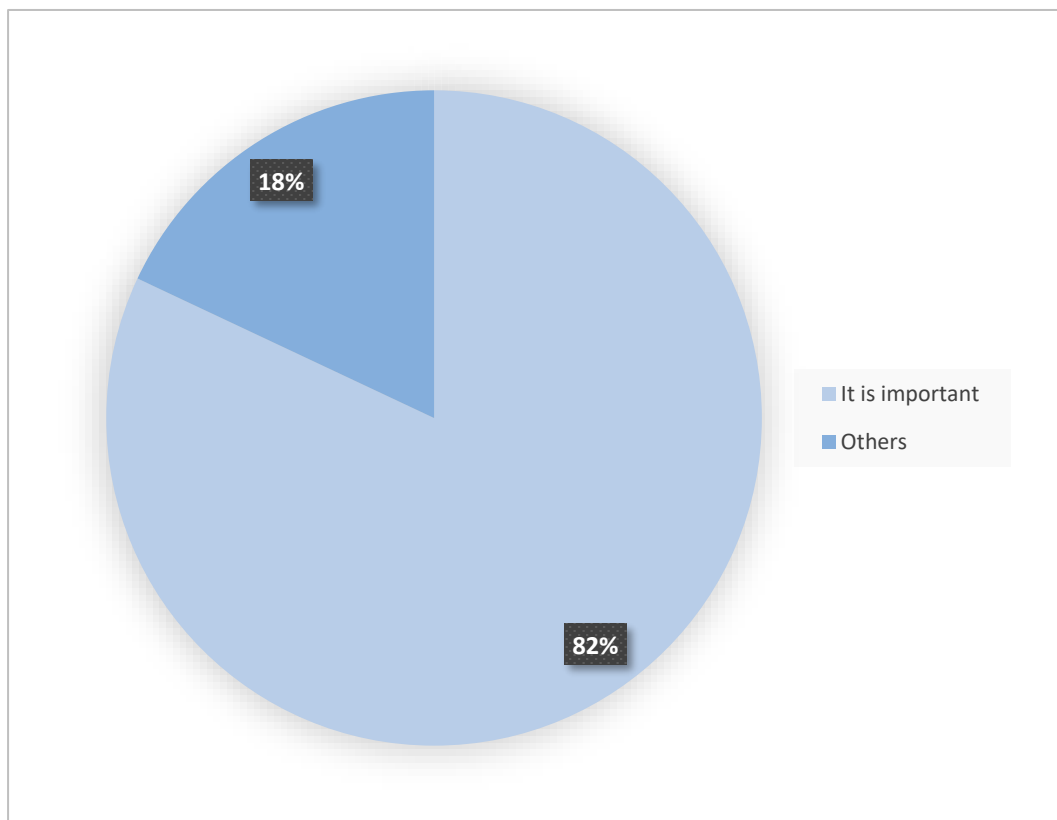

Figure 2: Sustainability Importance Percentage

According to Statista (2023), 81 % of travelers that believe it is important to choose a hotel brand that operates responsibly. Adapting to the demands of the customers can be done by implementing green hotels as one of SDGs solutions to limit negative impact to the environment. Green hotels according to the Association of Southeast Asian Nations (ASEAN) Tourism Standard (2016) are hotels that are

environmentally friendly and practice energy saving. Citizens of the world have an open mind about the sustainability of the earth. On April 22, a movement was held where the citizens of the world simultaneously moved to spread awareness to protect the planet we live on, namely Earth (earthday.org). The awareness of the world's citizens arises because they are starting to worry about environmental problems that currently often occur such as Climate Change, Energy usage, Pollution, Waste Management, Ozone Layer Depletion, etc. This problem generates awareness among citizens about how their life will be in the future, how the life of the next generation will be and how the health of the earth will be in the future.

Customers are aware that the company will be their long-term partner. When customers build a bond, they are not only looking for the product or service but also the value created as the company's mission (Lii and Lee, 2012). It is the key for companies to gain customer loyalty by implementing SDGs that is seen by customers and becomes a good brand image. Customer awareness of the importance of SDGs not only in the social aspect but also in the environment is a common demand that will be accepted by companies today. SDGs is the idea that companies have a responsibility towards the social, environmental, and business conduct aspects from which they draw resources and whom they serve, increasingly doing so in a way that supports the business and should be considered in business strategy (Benlemlih and Bitar, 2018; Jo and Harjoto, 2011; Ayayi and Wijesiri 2022; Boesen, et al., 2016). Customer are sharply increasing their awareness of the importance of SDGs, not only in terms of society but also in terms of also environmental sustainability. Industrial production often has negative impacts on the natural environment, including resource depletion and pollution. As a result, customers expect companies to understand the impact of their operations and take responsibility for mitigating them. Companies are expected to be aware of the impact of what they do as a corporate responsibility.

Abbas and Sagsan (2019) define global businesses as gradually becoming more concerned about their environmental performance through increasing socially responsible behavior, promoting innovation, and greening their supply chains. McDonald's is one of the companies that has well implemented SDGs, they are currently focusing on several issues such as Our Environment (Climate Action; Packaging, toys & waste; Nature, forest, & water), and Food Quality & Sourcing (Food Safety; Nutrition & Marketing). Practices; Responsible Sourcing; Animal Health & Welfare; Responsible Antibiotic Use) (McDonald's, 2023). SDGs, green culture, recyclable products, and other environmentally friendly practices are part of the marketing efforts of many companies to portray themselves as environmentally friendly (Ayayi and Wijesiri, 2022) and socially responsible. The contribution of these various aspects to company performance is a vulnerable area of management that requires understanding how and in what ways different stakeholders react to them.

Companies should make careful decisions to balance the demands of various customers related to SDGs to avoid negative impacts on company performance (Mazutis, 2010). How the company cares about customer demands are very

important, the high expectations given by customers are the company's opportunity to meet customer satisfaction. Customer satisfaction can be achieved by implementing or meeting customer expectations. Customer satisfaction is one of the steps toward customer loyalty, fulfilled expectations will build customer trust in the company and it will be the basis for loyalty. Clarke (2001) argues that effective satisfaction must be able to create loyalty among customers. The company's efforts in achieving guest satisfaction are expected to continue to be carried out to get customer loyalty. Choi et al., (2008) have determined that customer satisfaction positively affects customer loyalty. Many previous studies have documented that corporate image and reputation are significantly related to customer buying behavior (Nguyen and Leblanc, 2001). SDGs refers to the idea that companies have a responsibility towards social, environmental and business behavior aspects. This concept recognizes that business draws resources from society and must therefore contribute to its well-being. Implementing SDGs initiatives can help companies build a positive brand image and gain customer loyalty. Having a good image and being friendly to the surrounding environment, the trust of guests and the public towards the company will increase, so that guests will not think again about making repeat purchases in the future.

UNWTO discussed economic, social, cultural, and environmental components in the Global Code of Ethics for Tourism in article 3:

"1) All the stakeholders in tourism development should safeguard the natural environment with a view to achieving sound, continuous and sustainable economic growth geared to satisfying equitably the needs and aspirations of present and future generations; 2) All forms of tourism development that are conducive to saving rare and precious resources, in particular water and energy, as well as avoiding so far as possible waste production, should be given priority and encouraged by national, regional and local public authorities."

The Global Code of Ethics for Tourism from UNWTO Article 3 (2011)[3]

This can be a reference for companies in the tourism industry, where hotels are the benchmark for the development of SDGs developments in the tourism industry. How hotels apply SDGs and show customers that they follow demand and care about the future of the earth. The hotel's opportunity to build a good brand image for customers to gain a competitive advantage. Many studies have demonstrated that travelers are willing to stay at an environmentally responsible hotel (Han, Hsu, and Sheu, 2010; Han and Yoon, 2015) and to pay even more for eco-friendly products/services (Kang et al., 2012; Masau and Prideaux, 2003).

The main objective of this study is to find an explanation of how SDGs activities may or may not generate the desired impact and the indicators that are affected within the company. This study finds the impact of implementing SDGs in green

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[3] Article 3 is one of 10 articles from The Global Code of Ethics for Tourism that amply cover the economic, social, cultural and environmental components of travel and tourism

hotels on customer satisfaction and how customer satisfaction impacts hotels. SDGs is expected to help hotels to build a positive brand image, where the brand image is for the hotel to gain consumer loyalty. The explanation above shows that SDGs activities can develop a competitive advantage when consumers know that the company shows concern for what customers want from the company and also how social responsibility is applied. Furthermore, customer satisfaction has a beneficial impact on the implementation of SDGs when the wishes of guests are fulfilled by the company and will slowly build a good brand image for the company. The application of SDGs indirectly has an impact on customer loyalty through the influence of customer satisfaction and brand image.

2. Literature Review and Hypotheses

SDGs is considered as a path that will solve the global poverty gap, social exclusion and environmental degradation. Customers' concern for environmental decay has significantly increased in recent years; therefore, they are more satisfied with firms involved in SDGs activities (Latif, Pérez and Sahibzada, 2020). The awareness of the citizens as customers is gradually increasing for the companies that coexist with their lives, so a company will always be monitored by customers because whatever the company does will impact them directly or indirectly. SDGs orientation is a strategy for companies to minimize the negative impacts of their activities on natural, cultural and social environments (Chan, 2011). Decision-making will always be a risky thing for a company because companies are indirectly forced to listen to or follow the market's wishes if they want to be a successful company and increase their performance.

According to Rosidah et al., (2018) the SDGs is about businesses in particular should have a variety of methods to show concern for all of their stakeholders. Customers, employees, shareholders, communities, and the environment are the stakeholders that businesses that value social and economic sustainability must consider in all operational aspects. Cochran (2007) state that a company with excellent employee relations can reduce employee turnover and boost employee motivation. According to Longo et al., (2005), putting SDGs-related practices into reality improves the management of human resources by lowering the costs of absenteeism and retention. According to Smith (2005), SDGs activities such as equal employment opportunity (EEO) policies improve long-term shareholder values and have a positive effect on cost structures.

The positive effect of SDGs on firm performance is due to the positive effect SDGs has on competitive advantage, reputation, and customer satisfaction (Saeidi et al., 2015). SDGs has long been a strategic concern for corporations around the world, responding to the interest shown by both consumers and investors (Albuquerque, Koskinen, and Zhang, 2018). According to Nan and Heo, (2007) Companies' SDGs engagement affects consumers' perceptions of those firms in terms of being altruistic, which then leads to more favorable attitudes toward them. Consumers want to know about the good efforts of the companies they buy from, but they also

have doubts when it comes to the companies' underlying motives (Du et al., 2010). Customers will always pay attention to the intentions of what the company does, any good activity the company does is good intentions to build a good impression toward customers.

SDGs consists of 3 main principles (Suwandi, 2017), which include the following:

Long-term viability. This principle applies to current actions that have an effect on the future. Resources are limited and will progressively deplete in the future. At times, alternative resources are required simply to fulfill the purpose of existing resources. As a result, businesses must engage in long-term operations.

Accountability. Accountability is associated with a company's awareness of taking actions that have an impact on the external environment. Of course, the business must accept responsibility for its actions. This principle has an influence on calculating the impact of the company's actions, both internally and externally. It is more about reporting to the appropriate stakeholders and explaining how the activities are related to them.

Objectivity. Transparency is a stated concept that external impacts must be disclosed in real time and not hidden. This principle is linked to the other two SDGs principles and can be described as the process of recognizing responsibility for the effects that outsiders can cause or the process of transferring power to stakeholders. Stakeholders can also actively carry out their own oversight function because they follow the principle of transparency in all of its activities.

According to Kolk and Tulder (2010) and Du et al., (2010) SDGs is an effective strategy that encompasses a firm's commitment to maximizing economic, societal, and environmental well-being in the long-term through its business practices, policies, and resources. By adopting SDGs, companies can contribute to a better future for all stakeholders, including the planet.

The development of a company will have an impact on the economy, social and environment, both good and bad as integrated in following information:

SDGs Index 8 – Good Jobs and Economic Growth. The economic dimension of SDGs includes the economic impact of a company's operational activities. It focuses on the company's financial performance and its ability to generate sustainable profits while considering the interests of stakeholders. The key to success in the economic dimension of SDGs lies in achieving strong economic performance and financial stability (Suwandi, 2017).

SDGs Index 11 – Sustainable Cities and Communities. The social dimension of SDGs involves the company's responsibility for the social impacts it creates, both directly and indirectly. It entails considering the well-being and interests of various stakeholders, including employees, customers, communities, and society at large. Respect for people and ethical behavior are central to the social dimension of SDGs (Suwandi, 2017).

SDGs Index 13 – Protect The Planet. The environmental dimension of SDGs focuses on the company's commitment to minimizing its negative impact on the environment and promoting sustainable practices. It involves managing resources responsibly, reducing carbon emissions, conserving energy and water, and adopting environmentally friendly technologies and practices (Suwandi, 2017).

2.1   SDGs Engagement and Brand Image Mechanism

Consumer perceptions of an organization remain stored in their memories which trigger responses when consumers buy a product (Kotler and Lee, 2008). Attitude theory postulates that corporate image influences customers in their evaluation process (Herr et al., 1990). Forehand and Grier (2003) show that stronger attributions of public service motives lead to positive inferences about the basic character of firms.

Brand image can be considered as a type of association that appears in the minds of consumers when remembering a certain brand. Brand image has been described as an individual's belief, behavior or impression with respect to a brand (Durna et al., 2015). According to Alonso-Almeida et al., (2017) brand image represents consumer perception of a brand. It can be concluded that brand image is a tool used by consumers to describe what consumers think and feel when consumers hear or even consume the brand. According to Kotler and Keller (2007), brand image is the perception and belief made by consumers, such as associations that occur in consumer memory. So, brand image is a number of brand beliefs. In the process of buying a product, brand image is often the initial consideration for consumers before considering other things such as quality, price, and benefits provided (Kotler and Keller, 2007).

Dimensions of Brand Image in the formation of a brand image by Keller (2013) there are three dimensions, namely Strength of Brand Associations, Favorability of Brand Associations, and Uniqueness of Brand Associations.

Strength of Brand Associations. This dimension has a dependence on consumer memory for the information contained in the product, after consuming a product, consumers will get an impression of the product. If consumers remember a product or service strongly, the brand association with the product will be stronger. This dimension contains several indicators, including personal relevance, which is information about the brand that is attached to the minds of consumers, such as brand identity including name, logo, color, and design. Consistency is also part of the indicator from this dimension.

Favorability of Brand Associations. The second dimension is the advantage of brand associations. This dimension is indicated by consumer perceptions of products that can be consumed properly and are beneficial for consumers. A brand that can convince consumers by having attributes and benefits that can meet consumer needs and wants in the form of reliable products and services is one that has a profitable brand association. The dimensions contain several indicators,

including desirable meaning the extent to which the brand of the product can meet the needs and desires of the target audience. The deliverable is information about the brand that can be conveyed properly to the public.

The uniqueness of Brand Associations. The last dimension is the uniqueness of brand associations. This dimension is the level of uniqueness possessed by a brand. A brand must be unique and different from other brands. Mohammed and Rashid, (2018), accept brand image as an important variable that affects marketing activities, which have the power to create the perception of customers concerning the provided goods/services explained.

Prior studies show that brand image significantly impacts customers' perceptions of value and satisfaction. The brand image was revealed as one of the top factors that hotel guests consider in terms of their recommendation and intention to purchase and revisit. According to Listyawati (2014), the Brand image consists of three parts, namely, corporate image, user image, and product image.

There are 3 components that make up a brand image, namely:

Image maker (corporate image). A set of associations that consumers perceive of companies that make a product or service. Sutisna (2001) mentioned that the indicators in the corporate image, among others, are:

a. The big name of the corporate, as one of the big companies offering a wide selection of products.

b. Corporate services, as one of the major companies providing guarantee and convenience for each of its products.

c. Sales network, as one of the big companies, give ease in purchasing a product with a broad sales network.

User image (user image). A set of associations that consumers perceive of users who use goods or services, including the user himself, lifestyle or personality, and social status. Sutisna (2001) mentions that the indicators in the user image include:

a. The style, the lifestyle of a person who poured into the activity and describes the whole person interacting with his environment.

b. Cool, which is the principle in life that teenagers use.

c. Confidence is a person's belief in all aspects of his own, and the belief makes him feel able to achieve the goals in his life

d. Interestingly, appearance reflects the personality of a person.

Product image. A set of associations that consumers perceive of a product, which includes product attributes, benefits for consumers, use, and guarantees. Sutisna (2001) mentioned that the indicators in the product image include:

a. Brands, symbols, or symbols the corporate gives to its products as differentiators from other products. According Ambarwati (2015) brand as a name, term, symbol or symbol, design, color, motion, or combination of other product attributes is expected to give identity and differentiate from other products.

b. Quality, that is, the whole of the characteristics and characteristics of a product

in terms of its ability to meet a predetermined need.

c. The feature is a competitive means for differentiating a corporate's product from a competitor's product.

d. Design is the totality of features that affect the appearance, taste, and functionality of the product based on customer needs. Thus:

H1: The more SDGs engagement of the Green Hotels, the better it's brand image.

2.2   SDGs Engagement, Brand Image, and Customer Satisfaction Mechanism

Kotler and Keller (2007), customer satisfaction (customer satisfaction) is defined as a function of how well the expectations of product buyers are with the performance that buyers think of the product. Satisfaction is an expression of the ability of a product to meet expectations equal to or above consumer expectations. According to Zeithaml et al., (2006), customer satisfaction is a fulfillment response from consumers. Customer satisfaction is an assessment of a form of product or service, or the product or service itself, to provide a satisfactory level of consumption. Therefore, consumer satisfaction can be measured in the cognitive dimension of whether the buyer feels valued equally or not with his sacrifice.

Customer satisfaction means a comparison between what consumers expect when using a product with what they feel. If a consumer feels that a product is performing as well or better than they expected, they are satisfied. Conversely, when the performance of a product is far from expectations, it means dissatisfaction. Satisfaction is your emotional level after comparing your performance or results with your expectations. Products that meet expectations will create satisfaction (satisfier) and products that do not meet expectations produce dissatisfaction (dissatisfier) (Mariska and Shihab, 2016).

Tjiptono and Chandra, (2005) distinguish three types of satisfaction and two types of satisfaction dissatisfaction. Demanding customer satisfaction, this type is an active type of satisfaction. There are positive experiences from consumers, namely optimism and trust. Stable customer satisfaction, consumers with this type have a level of passive aspirations and demanding behavior. His positive emotions towards service providers are characterized by steadiness and trust in the current relationship. Consumers want things to stay the same. Resigned customer satisfaction, consumers of this type also feel satisfied. However, his satisfaction is not due to the fulfillment of expectations but rather based on the impression that it is unrealistic to expect more. Stable customer dissatisfaction, Consumers of this type are not satisfied with their performance, but they tend to do nothing. Demanding dissatisfaction, this type is characterized by an active aspiration level and demanding behavior. The time that Customers' expectations are met or even exceed expectations, they will be satisfied and develop a sustainable relationship with the brand (Kim et al., 2017). Oladimeji et al., (2017) also found that satisfied customers have a strong willingness to repurchase products and services. Consumers' perceptions of an organization

remain in their memories that trigger a response when consumers buy a product and they also recommend others to buy the product.

There are four ways to measure customer satisfaction according to Kotler:

a. Customer-oriented business complaints and suggestions system allows customers to express their opinions, criticisms, suggestions, or complaints.

b. Customer satisfaction surveys companies are required to conduct surveys on the quality of their services or products through email, telephone, website, or in-person interviews.

c. Ghost shopping this practice is accomplished by hiring employees of multiple companies (ghost shoppers) to act as potential customers for that company's products or competitors.

d. Customer churn analysis this is a method of contacting customers who stopped purchasing or switched to other companies, investigating the cause, and making corrections and improvements. Therefore:

H2: *The more SDGs engagement of the Green Hotels, the better it's Customer satisfaction.*

H3: *The more brand image engagement of the Green Hotels, the better it's customer satisfaction.*

2.3   SDGs Engagement, Brand Image, and Customer Loyalty Mechanism

The development of a company aims to increase competitiveness they have, every strategy they do is to get customers. The company is trying to attract as many customers as possible but slowly the company's focus is shifting to getting loyal customers. Loyalty is the commitment to a product or service that causes people to purchase the same brand repeatedly, despite the potential for context to influence their purchase decision and marketing efforts to cause switching behavior (Mesquita et al., 2020; Oliver, 1999). Customer with loyalty towards company are not only likely to repurchase, but are also likely to recommend the company or brand, which ultimately helps company stakeholders as the purpose to reduce the marketing costs required as customer's bait (Yu and Hwang, 2019). Loyalty is the devotion or faithfulness of people who have bought for a certain period and have made repeated purchases since the first purchase (Griffin, 2005). The first purchase is required to provide a good experience and impression attached to the customers and the company must maintain their good intentions to gain customer loyalty. Similar definitions for the construct exist but much of the original research on customer loyalty defined it in behavioral and attitudinal terms (Han et al., 2011). There are positive relationships are found in the hotel industry between customers' perceptions of SDGs initiatives and their loyalty intention (Kim and Kim, 2016; Kim et al., 2017; Liu et al., 2014). Customer loyalty has been linked to SDGs both theoretically (Sen and Bhattacharya, 2001) and empirically (García de los Salmones

et al., 2005; Marin et al., 2009; Perez and Del Bosque 2013).

According to Griffin (2005) loyalty has four characteristics as follows: repurchase regularly, buy products or services in the same place, refer or recommend to others, and cannot be influenced by competitors to move Faithfulness. There are 8 stages of customer loyalty according to Griffin (2005), first is suspect (A person who is likely to buy a product or service), Prospects (People who need your product or service and have the ability to buy), Disqualified Prospects (Prospects you have studied enough to know they don't need or don't have the ability to buy your product), First-time customers (people who have purchased from you once, can be customer as well as competitors' customers.), Repeat Customers (People who have purchased from you two or more times), Client (This person buys regularly. You have strong, ongoing relationships that make them immune to the pull of competitors), Advocate (Like the Client, advocates also encourage others to buy from company. It talks to you, does marketing for you, and brings customers to company), Lost Customer or Client: Someone who was a customer or client but has not repurchased from you in at least one normal buyer cycle).

SDGs is considered as a key component that create and shape the perceptions and guides the behaviors of various stakeholders, especially customers (Kim and Kim, 2016). A good business strategy is very important for companies to gain customer loyalty, one of which is the implementation of SDGs within the company. Customers claim to be more willing to buy products or services from companies involved in SDGs activities, thus bringing about a positive word-of-mouth impact and repeat purchase behavior (Stanaland et al. 2011; Palacios-Florencio et al., 2018). Customer loyalty define as a specific desire to continue a relationship with the company (Oliver, 1999; Kim et al., 2004) and SDGs activities motivate consumers to develop sustainable relationships with organizations (Choi et al., 2016; Singh and Sirdeshmukh, 2000). The implementation of SDGs in companies will slowly be realized by customers and will increase customer trust which will lead to customer loyalty itself. The companies' SDGs efforts create and enhance positive effects toward customers, production/service evaluations, purchase intention, confidence, and customer loyalty (Kim et al., 2017; Park et al., 2017; McCain et al., 2019). It has been suggested that perceived SDGs is a positive determinant of consumer trust and, by extension, customer loyalty (Stanaland et al., 2011). When customers discover SDGs initiatives positively, their preferences and loyalty to the hotel are strengthened (Liu et al., 2014; Kim and Ham, 2016). Thus, we propose:

H4: *The more SDGs engagement of the Green Hotels, the better it's customer loyalty.*

H5: *The more brand image engagement of the Green Hotels, the better it's customer loyalty.*

3. Methodology

3.1   Samples and Data

The purpose of this study is to analyze the impact of SDGs on customer satisfaction, customer loyalty and brand image. Therefore, the research object is green hotels in Bali as the recipients of Tri Hita Karana Awards. Tri Hita Karana (THK) Awards and Accreditation base on local philosophy about harmony, which implement at the promoting sustainability development as tools to prevent the impact of tourism development for nature and culture in Bali. There are 35 five stars hotel receiving THK awards. The sample is 10% of 35 green hotels is 3.5 and rounded 4. The 4 green hotels are Melia Bali, The St Regis Bali Resort, Intercontinental Hotel, and Conrad Bali. The four hotels mentioned above practices best SDGs. The sample source is the customers who stayed overnight and have stayed at the same hotel two times or more. Sampling was assisted by friends and relatives who worked at the hotel, and sampling was carried out outside the hotel, starting with asking whether they had ever stayed at one of the 4 hotels.

There were several stages of data collection methods that were carried out in this research such as literature study, and questionnaire. The sampling technique used is purposive sampling. Sampling according to Malhotra (2009), sampling at least has four or five times the number of question items. In this study there were 23 question items, so the number of samples was 150 respondents. During the sample collection period, we got 140 valid data which is 93% of the data from all samples.

This study used self-administered questionnaires to collect data. The questionnaire was adapted from previous studies and responses were measured using a five-point Likert scale. On this scale, respondents are asked to rate their agreement or disagreement with a statement, with 1 indicating "strongly disagree" and 5 indicating "strongly agree".

The questionnaire consists of several parts. The first part aims to collect profile information about the respondents, including gender, age, length of stay and level of education. This demographic information helps provide context for analyzing survey responses and understanding possible differences based on different respondent characteristics. The second part of the questionnaire contained items that asked respondents to rate the items using a Likert scale. These items may relate to the most important structures or variables of interest in the study. By rating the items on the Likert scale, respondents provided their subjective opinions or perceptions related to those specific statements or constructs.

According to the information provided in Table 1, the research questionnaire included a sample size of 140 respondents. Here's a breakdown of the sample demographics:

Geographical distribution: Most respondents were from Australia with 34 respondents (24.3%). This suggests that the sample is largely representative of the Australian population. Gender distribution: The sample was split almost evenly between male and female respondents. There were 75 female respondents (53.6%) and 65 male respondents (46.4%). Age Distribution: Most respondents were

between 17 and 25 years old. There are 62 people (44.3%) in this age group. This means that the sample mainly consists of young people. Job Distribution: The majority of the sample (82 (58.2%)) were those working in the business sector. This suggests that the sample consists mainly of people employed in the business sector. It's important to note that these demographic characteristics provide insights into the composition of the sample and should be considered when interpreting the research findings. Additionally, the representativeness of the sample in relation to the target population may impact the generalizability of the results to a broader context.

Table 1: Sample's characteristic

Characteristic	Item Description	Number	Proportion
Country	Australia	34	24.3%
	United State	9	6.4%
	India	18	12.9%
	England	12	8.6%
	Rusia	13	9.3%
	Malaysia	11	7.9%
	Singapore	15	10.7%
	South Korea	11	7.9%
	Others	17	12.1%
Gender	Male	65	46.4%
	Female	75	53.6%
Age	17-27	62	44.3%
	26-35	40	28.6%
	36-45	24	17.1%
	>45	14	10.0%
Job	Student	21	15.0%
	Business	82	58.6%
	Engineer	19	13.6%
	Others	18	12.9%

3.2   Variables and Measurements

SDGs. Adopted from Jeon et al., (2020) to SDGs measurements based on company efforts encompass quality assurance, customer support, integrity, innovation, accessibility, environmental responsibility, employee satisfaction, and fair treatment of employees. Their actions demonstrate a comprehensive approach to SDGs, considering the interests of customers, employees, and the environment. As shown in Table 2.

Customer satisfaction. Adopted from Andaleeb and Conway (2006) customer satisfaction measurement is based to how the customer expresses their own satisfaction but also demonstrates a likelihood to return to the company, recommend it to others, and have confidence in their decision. These indicators are valuable in assessing and measuring the level of customer satisfaction with the hotel's services. As shown in Table 2.

Table 2: Variable indicator and source

Contract & Source	Variable indicator
SDGs Jeon et al. (2020)	**SDGs1.** The company checks the quality of goods and/or services provided to customers **SDGs2.** The company is helpful to customers and advises them about its products and/or services. **SDGs3.** The company respect its commitment to customers. **SDGs4.** The company invests in innovations that are to the advantage of customers **SDGs5.** The company ensure that all customers have access to its products and/or services. **SDGs6.** The company seems to be environmentally responsible. **SDGs7.** The company looks like a good company to work for. **SDGs8.** The company seems to treat its people well.
Customer satisfaction (CS) Andaleeb and Conway (2006)	**SAT1.** I was satisfied with my hotel experience. **SAT2.** I would return to the hotel in the future. **SAT3.** I would recommend the hotel to others. **SAT4.** Considering the hotel, the quality of the service was excellent. **SAT5.** I think that I made the correct decision to use the service of the hotel.
Brand image (BI) Ladhari et al. (2011	**BI1.** I have always had a good impression of this hotel. **BI2.** In my opinion, this hotel has a good image in the minds of consumers. **BI3.** I believe that this hotel has a better image than its competitors. **BI4.** In my opinion, this hotel is a suitable place. **BI5.** I felt special in the hotel.
Customer loyalty (CL) Zeithaml et al. (1996)	**CL1.** I would encourage friends and relatives to do stay/visit the hotel. **CL2.** I would stay/visit the hotel in future. **CL3.** I would say positive things about the hotel to other people. **CL4.** I would consider the hotel to be my first choice to stay/visit at this city. **CL5.** Whenever I got the chance, I would repeat to stay at the hotel.

Brand image. Adopted from Ladhari et al., (2011) brand image measurement is based on positive perceptions and experiences associated with the company's brand image whether hotel has successfully cultivated a good impression, established a positive reputation among consumers, differentiated itself from competitors, is seen as suitable, and creates special experiences for its guests. These factors contribute to a strong and favorable brand image for the company. As shown in Table 2.

Customer loyalty. Adopted from Zeithaml et al., (1996) customer loyalty measurement is based on strong sense of loyalty whether the customer not only

intends to return themselves but also actively promotes and recommends the company to others. They prioritize the company as their first choice and express a commitment to continuing their patronage. As shown in Table 2.

3.3   Scale Reliability, Convergent and Discriminant Validity

The value of the Cross-loading factor must be greater than the other values, which helps to determine whether the construct is sufficiently discriminative by comparing the loading value with the expected construct. By default, each constructed value must be greater than 0.7. Upon examining the Table 3, it becomes evident that certain variables within it exhibit values that do not surpass the threshold of 0.7. These variables, namely SDGs 1 variable (SDGs8), customer satisfaction variable 1 (CS1), Brand Image 1 variable (BI2), as well as Customer Loyalty 3 variables (CL1, CL3, CL4). These 6 variables are deemed invalid due to their relatively weaker correlation coefficients and will be eliminated and then re-calculated to get the final value for each variable.

Table 3: Exploratory factor analysis

	BI	CL	CS	SDGs
BI1	**0.764**	0.623	0.719	0.525
BI2	**0.784**	0.694	*0.805*	0.565
BI3	**0.788**	0.588	0.575	0.515
BI4	**0.841**	0.796	0.700	0.565
BI5	**0.762**	0.635	0.512	0.511
CL1	*0.853*	**0.804**	0.714	0.577
CL2	0.590	**0.799**	0.668	0.661
CL3	0.476	**0.639**	*0.653*	0.442
CL4	-0.017	**-0.046**	*-0.068*	-0.008
CL5	0.625	**0.811**	0.639	0.575
CS1	0.634	0.683	**0.705**	*0.812*
CS2	0.629	0.677	**0.780**	0.654
CS3	0.714	0.631	**0.821**	0.520
CS4	0.595	0.512	**0.723**	0.370
CS5	0.699	0.637	**0.826**	0.499
SDGs1	0.563	0.583	0.606	**0.743**
SDGs2	0.404	0.452	0.459	**0.716**
SDGs3	0.419	0.512	0.446	**0.709**
SDGs4	0.544	0.612	0.594	**0.788**
SDGs5	0.478	0.572	0.561	**0.792**
SDGs6	0.603	0.637	0.623	**0.808**
SDGs7	0.473	0.503	0.583	**0.749**
SDGs8	0.606	**0.788**	0.671	**0.769**

Note: SDGs= sustainable development goals; CS= customer satisfaction; BI= brand image; CL= customer loyalty

The value of the cross-loading factor is useful for knowing whether a construct has adequate discriminant, namely by comparing the loading value on the intended construct, it must be greater than the other values. By default, the value for each construct must be greater than 0.7. based on Table 4 the value of cross loading in each construct has a value of more than .7. this shows that the manifest variables in this study have properly explained the latent variables and proved that all of these items are valid.

Table 4: Re-Calculation exploratory factor analysis

	BI	CL	CS	SDGs
BI1	**0.751**	0.523	0.714	0.498
BI3	**0.825**	0.459	0.531	0.495
BI4	**0.855**	0.526	0.659	0.553
BI5	**0.807**	0.466	0.431	0.493
CL2	0.534	**0.910**	0.630	0.652
CL5	0.578	**0.899**	0.574	0.567
CS2	0.554	0.688	**0.756**	0.626
CS3	0.673	0.489	**0.847**	0.504
CS4	0.521	0.429	**0.782**	0.351
CS5	0.633	0.558	**0.874**	0.465
SDGs1	0.540	0.525	0.498	**0.749**
SDGs2	0.426	0.399	0.335	**0.728**
SDGs3	0.404	0.501	0.376	**0.742**
SDGs4	0.563	0.581	0.490	**0.808**
SDGs5	0.428	0.570	0.467	**0.813**
SDGs6	0.573	0.558	0.515	**0.789**
SDGs7	0.420	0.454	0.517	**0.734**

Note: SDGs= sustainable development goals; CS= customer satisfaction; BI= brand image; CL= customer loyalty

Based on the results of re-calculation the loading factor in Table 5, the item values generated by the SDGs, brand image, customer satisfaction, and customer loyalty constructs have met the standard values of convergent validity because all factors are worth more than 0.7, thus, it can be concluded that all constructs are valid.
To measure the reliability of constructs in PLS-SEM using the SmartPLS application, it is used in two ways, Cronbach's alpha and composite reliability. As can be seen in the Table 5, in reliability tests using Cronbach's alpha, most of the variables have values greater than 0.6. Hulin et al., (2001) showed that a Cronbach's alpha value ranging between 0.6 and 0.7 is an acceptable level, and a value of 0.8 or more is considered a good level, but a value higher than 0.95 is not necessarily good. According to Hair et al., (2014), the acceptable level of AVE and composite reliability are 0.5 and 0.7, respectively and it can be seen at Table 5 the AVE and composite reliability variables have values greater than 0.5. Therefore, it can be

concluded that the variables tested are valid and reliable for structural model testing. The outer-loading factor was used to assess the convergent and discriminant validity of the constructs, Fornell-Larcker suggest the value for each construct must be greater than 0.7. Based on Table 5 the value of outer-loading in each construct has value of more than 0.7, it can be concluded that all constructs are valid.

The mean values for each item are listed in table 6 as well as each standard deviation. From the results of the Fornell-Larcker criterion in table 6, it shows that the AVE value is all fulfilled.

Table 5: Scale of reliability (N=140)

Variables	Measurement Item	λ	Cronbach's alpha	Composite reliability	Average variance extracted (AVE)
SDGs	SDGs1	0.749	0.883	0.909	0.588
	SDGs2	0.728			
	SDGs3	0.742			
	SDGs4	0.808			
	SDGs5	0.813			
	SDGs6	0.789			
	SDGs7	0.734			
CS	CS2	0.756	0.832	0.888	0.666
	CS3	0.847			
	CS4	0.782			
	CS5	0.874			
BI	BI1	0.751	0.826	0.884	0.657
	BI3	0.825			
	BI4	0.855			
	BI5	0.807			
CL	CL2	0.910	0.778	0.900	0.818
	CL5	0.899			
$\chi 2 = 321.77$; df = 116; $\chi2$/df = 2.77; CFI = 0.91; IFI = 0.92 SRMR = 0.07; RMSEA = 0.06					

Note: SDGs= sustainable development goals; CS= customer satisfaction; BI= brand image; CL= customer loyalty

Table 6: Descriptive statistic and correlation matrix of variable (N=140)

	Mean	Standard deviation	BI	CL	CS	SDGs
BI	4.164	.885	*.81*			
CL	3.825	.875	.614	*.90*		
CS	3.793	.991	.735	.667	*.82*	
SDGs	4.105	.852	.632	.675	.603	*.77*

Note: SDGs= sustainable development goals; CS= customer satisfaction; BI= brand image; CL= customer loyalty

4. Results

A bootstrap procedure was performed to assess the significance of the effects between variables. Bootstrap uses all original samples for later resampling. To find out whether a hypothesis is accepted or rejected can be done by paying attention to the significance value between constructs, t-statistics and p-values. In this way, the measurement estimates and standard errors are no longer calculated with statistical assumptions, but are based on empirical observations. In the bootstrap resampling method in this study, the hypothesis is accepted if the significance value of the t-value is greater than 1.96 and or the p-value is less than 0.05.

The Figure 3 is the t-statistic test results for testing the significance of latent variable indicators in the second-order structure.
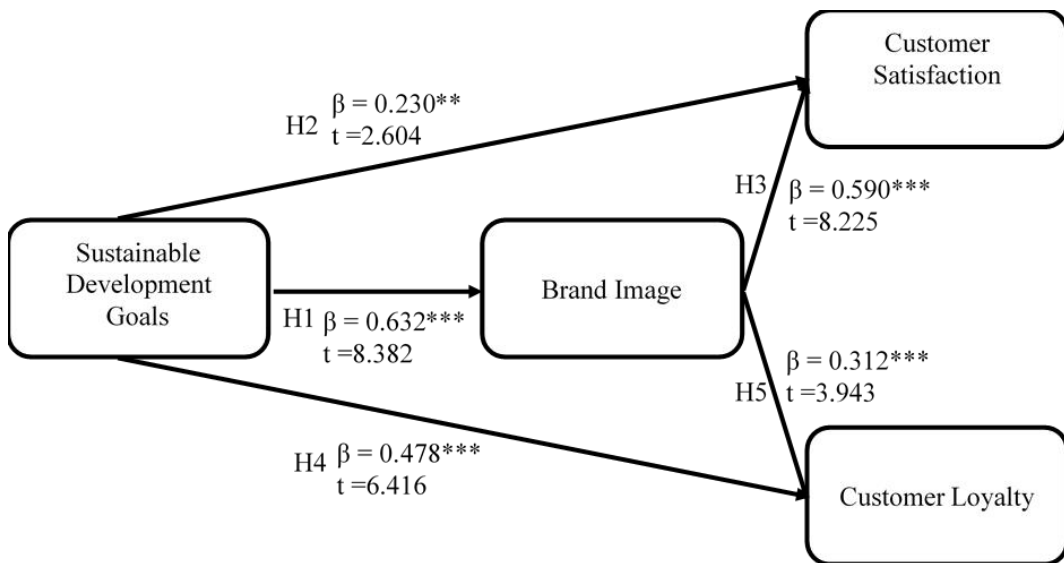
Figure 3: Result of SEM structural model

Based on the path coefficient results in the plot, it can be seen that all items are statistically significant with respect to their respective structures. These items had t-statistics greater than 1.96 and p-values less than 0.05. It can be concluded that SDGs indicators play a vital role in the construction of customer satisfaction, brand image and customer loyalty. This finding supports the proposed hypothesis.

However, it is important to note that the results show that brand image does not moderate the relationship between SDGs and customer satisfaction, and between SDGs and customer loyalty. In other words, brand image does not serve as an intermediary variable between SDGs and outcome variables. This shows that the direct impact of SDGs on customer satisfaction and customer loyalty is significant without the moderating effect of brand image. Overall, the results confirm the importance of the hypothesized relationship between SDGs, customer satisfaction, brand image, and customer loyalty, but also suggest that brand image does not moderate the effect of SDGs on customer satisfaction and customer loyalty.

The first hypothetical statistical analysis shows that SDGs (SDGs) has an impact on brand image. The t-statistic for the SDGs construct is 8.382, above the critical value of 2.57, and the p-value is 0.000, below the significance level of 0.001. Therefore, based on these results, we can conclude that SDGs has a significant impact on brand image.

Statistical analysis supports the second hypothesis that brand image has an effect on customer satisfaction. The brand image construct has a t-statistical value of 8.225, which is greater than the critical value of 2.57, and a p-value of 0.000, which is less than the significance level of 0.001. Therefore, based on these results, we can conclude that brand image has a significant impact on customer satisfaction.

Statistical analysis supports the third hypothesis that brand image has an effect on customer loyalty. The t-statistic for brand image construction is 3.943, above the critical value of 2.57, and the p-value is 0.000, below the significance level of 0.001. Therefore, based on these results, we can conclude that brand image has a significant impact on customer satisfaction.

Furthermore, the statistical analysis supports the fourth hypothesis that SDGs has an impact on customer satisfaction. The t-statistic for the SDGs construct is 2.604, greater than 1.96, with a p-value of 0.009, indicating that SDGs has a significant effect on customer satisfaction.

The fifth hypothesis, that SDGs has an impact on customer loyalty, is also supported by the statistical results. The t-statistic for the SDGs construct was 6.416, which is greater than 2.57, with a p-value of 0.000., less than the significance level of 0.001, indicating a significant effect of SDGs on customer loyalty.

4.1   Post-Hoc Analysis - Mediating Effect

According to Table 7. The analysis reveals an indirect mediating effect of brand image (BI) in the relationship between SDGs (SDGs) and customer loyalty (CL). The coefficient value of this indirect mediating effect is 0.197. The T-value is 3.540, indicating a significant effect, and the p-value is 0.000, further supporting the significance of the mediating effect.

This suggests that when SDGs initiatives positively influence brand image, it subsequently leads to higher levels of customer loyalty. The findings indicate that customers perceive and respond positively to the brand image created through SDGs activities, which in turn strengthens their loyalty towards the company or brand.

The second indirect effect reveals an indirect mediating effect of brand image (BI) in the relationship between SDGs (SDGs) and customer satisfaction (CS). The coefficient value of this indirect mediating effect is 0.373. The T-value is 5.614, indicating a significant effect, and the p-value is 0.000, further supporting the significance of the mediating effect.

Table 7: VII Results of Path Analysis (N=140)

Path Analysis	Model	Path coefficient	t-value	CIS	p values	Sig
SDGs → BI	Hypothesis 1	0.632	8.382***	[0.468, 0.756]	0.000	yes
SDGs→CS	Hypothesis 2	0.230	2.604**	[0.062, 0.403]	0.009	yes
BI → CS	Hypothesis 3	0.590	8.225***	[0.447, 0.731]	0.000	yes
SDGs→CL	Hypothesis 4	0.478	6.416***	[0.337, 0.628]	0.000	yes
BI → CL	Hypothesis 5	0.312	3.943***	[0.146, 0.457]	0.000	yes
SDGs → BI → CS	Mediating	0.373	5.614***	[0.090, 0.306]	0.000	yes
SDGs → BI → CL	Mediating	0.197	3.540***	[0.251, 0.507]	0.000	yes

Note: SDGs= sustainable development goals; CS= customer satisfaction; BI= brand image; CL= customer loyalty; CIS = 95 % (bias-corrected) confidence intervals; *$p < 0.1$; **$p < 0.01$; ***$p < 0.001$

This suggests that when SDGs initiatives positively influence brand image, it subsequently leads to higher levels of customer satisfaction. The findings indicate that customers perceive and respond positively to the brand image created through SDGs activities, which in turn enhances their satisfaction with the company or brand.

5. Discussion

The results support all the hypothesis, SDGs and brand image (H1) positive affected, brand image and customer satisfaction (H2) positive affected, brand image and customer loyalty (H3) positive affected, SDGs and customer loyalty (H4) positive affected and SDGs and customer loyalty (H5) as well. We found that a moderating role in this study, brand image moderate SDGs to boost customer satisfaction, and brand image moderate SDGs to boost customer loyalty. Current SDGs research results affect customer satisfaction, brand image and customer loyalty. It is important to study the impact of SDGs on customer satisfaction of green hotels in Bali.

5.1   Theoretical Implications

Research on the influence of SDGs has been carried out by many researchers separately, the influence of SDGs on customer satisfaction according to Luo and Bhattacharya (2006), Angelia and Suryaningsih (2015) and Balcombe et al., (2013) examined the relationship between customer satisfaction and SDGs are concluded that SDGs initiatives have a direct positive impact on the satisfaction of both customers Our finding of the impact of SDGs on customer loyalty is positive. This is confirmed by the research of previous studies, which showed that SDGs activities are long-term investments that can attract the attention of customers through SDGs activities Gürlek et al., (2017). Mandhachitara and Poolthong (2011) found that SDGs is the best strategy for building customer loyalty. Crespo and del Bosque (2005), Marin et al., (2009), Martínez and del Bosque (2013) found a positive relationship between SDGs and customer loyalty. Perez et al., (2013) found that SDGs is directly related to customer loyalty. Based on previous research, it seems

that there is a gap between variables which can be filled with brand image which turns out to have a very large influence on SDGs implementation and also on increasing customer satisfaction and customer loyalty. The literature suggests that SDGs positively affects customer satisfaction and loyalty.

Company actively engages in SDGs initiatives, such as promoting sustainability, supporting charitable causes, or implementing fair labor practices, it enhances its brand image. This positive brand image helps establish a reputation for the company as a responsible and ethical entity. Customers value and appreciate companies that demonstrate social responsibility, and as a result, they develop a positive perception of the brand. This alignment between the company's SDGs efforts and customer values creates a sense of satisfaction, as customers feel that their purchasing decisions contribute to a larger social or environmental impact.

Moreover, a strong brand image driven by SDGs initiatives fosters customer satisfaction by establishing a sense of trust and credibility. Customers are more likely to trust and be satisfied with a brand that demonstrates a commitment to societal and environmental well-being. They perceive socially responsible companies as more authentic and reliable, which enhances their overall satisfaction. When customers believe in the company's values and actions, they are more likely to form a strong emotional connection with the brand, leading to increased satisfaction and loyalty. Through SDGs, its consumers, investors, financial analysts, business partners, in annual reports, can assess a hotel news, even at congresses and in courtrooms (Primadini, 2008). SDGs can also influence the brand image of a hotel. A green hotel that deals with SDGs can create a good image in the community and among customers. SDGs can increasingly compete with companies and recommend a green hotel to customers.

Furthermore, a positive brand image resulting from SDGs efforts significantly influences customer loyalty. Customers who perceive a brand as socially responsible are more likely to remain loyal over the long term. They feel a sense of loyalty towards a brand that aligns with their own values and contributes to a better society. A company's commitment to SDGs not only attracts new customers but also helps retain existing ones. By consistently delivering on its social and environmental promises, a brand can cultivate a loyal customer base that actively supports and advocates for the company. This customer loyalty is strengthened by the belief that their purchasing decisions have a positive impact, and they feel a sense of pride and attachment to the brand.

In conclusion, brand image acts as a crucial link between SDGs initiatives and both customer satisfaction and customer loyalty. By engaging in responsible practices and communicating them effectively, companies can enhance their brand image, leading to increased customer satisfaction. A positive brand image, rooted in SDGs efforts, not only fosters trust and credibility but also cultivates customer loyalty by aligning with customer values and creating emotional connections. Hence, a strong brand image plays a vital role in driving customer satisfaction and loyalty in the context of SDGs.

5.2   Practical Implication

This paper aims to contribute to the literature by investigating and illuminating the relationship between SDGs and customers satisfaction, customer loyalty and brand image with specific reference to selected five-star hotels. The result of the study can help green hotels in enhance customer satisfaction, increasing customer loyalty. Moreover, customers who care about sustainability will prioritize a hotel that have a brand image as green.

The statistical analysis results have important practical significance to the company. First, it is clear that SDGs has a significant impact on brand image. This suggests that companies should invest in SDGs programs to increase their brand awareness and reputation among consumers. Second, research confirms that brand image has a significant impact on customer satisfaction and loyalty. To improve customer satisfaction, companies must focus on building a strong and positive brand image that aligns with consumer values and preferences. Improving your brand image can increase customer satisfaction, which in turn increases customer loyalty.

In addition, the results also illustrate the indirect mediating role of brand image between SDGs and customer loyalty and between SDGs and customer satisfaction. This means that SDGs initiatives can indirectly increase customer loyalty and satisfaction through their impact on brand image. Therefore, companies must prioritize SDGs practices and effectively communicate their social and environmental commitments to customers in order to build a positive brand image, thereby increasing loyalty and satisfaction.

Overall, the practical implication of these results is that companies should be aware of the importance of SDGs and brand image in influencing customer satisfaction and loyalty. By integrating SDGs into their business processes and focusing on building a strong brand image, companies can create positive perceptions among consumers, leading to increased satisfaction and loyalty, and ultimately commercial success. Brand image is considered among the top concepts in the field of marketing and is referred to as the perceptions of the brand by the consumers as represented by the brand associations in the consumers' memory (Keller, 2013). A positive brand image is an asset as it influences the perceptions of customers concerning the firm's communication and operations (Kang and James, 2004).

6. Conclusion and Contribution

The study finds the SDGs effect the customer satisfaction, customer loyalty directly and indirectly mediating by brand image. However, the study has several limitations. First, the sample size was relatively small when compared to the target population, due to the time limited. I suggest, the future research should include a larger sample. Second, the study focused on green hotel, other studies may extend our conceptual framework in all hotel type or other business sector. Therefore, we suggest a comparative study of green hotel and non-green hotel, to define what makes the customer satisfy and loyal. This will help the hotel to apply the best strategy in attracting the customer to be loyal by creating customer satisfaction. Customer

loyalty is one of the highest demands. Where businesses get loyal customers so they make purchases continuously and even recommend it to others. Customer loyalty is the close relationship between the company and the customer. Where the close relationship is not only shown by regular purchases, but also proud of the brand and willing to recommend it to others. The important role that is then held by customer loyalty is that they can become brand ambassadors for your business. This is because consumers who are loyal and satisfied with a product tend to promote it to the people around them. Indirectly, this opens up opportunities to attract new leads, which are groups of customers who respond to or show interest in a product or service that can become potential customers. Third, the study focused on SDGs towards customer satisfaction and customer loyalty by mediating brand image, when the company has a social relationship with customers, then customer loyalty will increase. This will maintain, even increase the viability of the company. SDGs's relationship with customer loyalty is a fundamental responsibility for shareholders and business growth through manufacturing quality customer products and services at affordable prices, and providing good jobs for employees. According to Mandhachitara and Poolthong (2011) that SDGs behavior can positively influence customer attitudes towards the company and its offerings. SDGs is reported to influence both directly and indirectly customer responses. I suggest the future research does on implementation of SDGs that make the customers aware on environmental, due to SDGs become a global issue. The hotel can create the activities that involved the corporate social responsibilities. The fourth the research is limited on quantitative approach and I suggest the future research can also adopt a longitudinal research design. A qualitative or mixed approach may also help in understanding the importance of SDGs in hotel.

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