

# TOWARDS SUSTAINABLE VALUE CREATION IN POLISH HEALTH RESORTS

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Case study

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## Abstract

*The creation of sustainable value is one of the compelling issues in contemporary scientific research in management. Due to the diverse actors involved and the numerous research contexts, both in management theory and business practice, value creation paradigms are still primarily studied in economic, social, and environmental dimensions. However, the ecological context appears to be an essential but controversial area of analysis, raising questions about the role of the natural environment and its resources in modern businesses and communities. The article aims to present the*

*complexity of the issues of cooperation, creation, and co-creation of sustainable value in Polish health resorts. The article is divided into two major sections: the theoretical part of the article contains an overview of the main concepts and problems related to the creation and co-creation of sustainable value. In the empirical part, case studies present two examples of small Polish health resorts where sustainable value co-creation takes place.*

**Keywords:** *sustainable value, value co-creation, health resorts*

## 1. INTRODUCTION

Cooperation is a fundamental aspect of creating and maintaining a competitive advantage by engaging partners and leveraging their resources and expertise. The exponentially evolving competitive environment, the increasing importance of innovation (especially open innovation), limited access to organizational resources, rapid technological development and industrialization, and the growing need to create value for different stakeholders are just some of the many factors contributing to the intensification of cooperation. However, these challenges are joined by another essential facet - sustainability and sustainable value creation.

The benefits and challenges of creating sustainable value that meets the needs of diverse stakeholders and contributes to the pursuit of a more sustainable world are undeniable but still represent an important research topic that requires further research and discussion. Therefore, topics such as cooperation to create sustainable value (e.g., Zelenski, Dopko, Capaldi, 2015), sustainable business models (e.g., Bocken et al., 2014; Nosratabadi et al., 2019; Comin et al., 2020), sustainability innovation (e.g., Evans et al., 2017; Bertella et al., 2021), resource depletion, or a focus on the well-being of society are extensively discussed in the management literature. This represents a significant paradigm shift: Cooperation's perceived, and expected benefits should go

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beyond economic value for the companies involved. The perspective needs to be significantly broadened to include social and environmental dimensions. Creating sustainable value should be simultaneously recognized as a fundamental goal and a key challenge in cooperation between different stakeholders. This issue is gaining importance even in a more traditional sector such as health resorts. However, it should be emphasized that due to the specificity of natural resources (e.g., medicinal water or mud) and their appropriate (sustainable) use, the discussion of their social and environmental importance is of utmost importance.

The article aims to present the complexity of creating sustainable value in the context of economic, social, and environmental benefits resulting from the cooperation and engagement of various stakeholders. The theoretical part of the article includes an overview of the basic concepts and issues related to the topic, i.e., cooperation and its importance in today's economic conditions, as well as the diversity of entities and perspectives in co-creating sustainable value. In the empirical part, using the illustrative method of multiple case studies, two cases of sustainable value co-creation in Polish health resorts are presented.

The article follows the current scientific discussion about the heterodoxy of forms and contexts of sustainable value creation. At the same time, the presented examples from the Polish spa sector could be an inspiration for business practitioners looking for new ideas and directions of sustainable cooperation, both in the short and long term.

## **2. LITERATURE REVIEW ON COOPERATION AND CO-CREATION OF SUSTAINABLE VALUE**

In a broad sense, cooperation could be defined as relationships in which people, groups, and organizations interact by

sharing or transferring complementary resources and capabilities to thrive and benefit (Gnyawali et al., 2006). Cooperation takes various structural forms in the business context, ranging from relatively simple partnerships to complex value networks. It is well known that social relationships formed through cooperation provide access to essential resources, enable rapid diffusion of these resources among partners, and reduce transaction costs such as finding a partner or reaching an agreement (Czernek-Marszałek 2020). Interorganizational cooperation is essential for business development and is primarily based on the diversity of stakeholders (suppliers, customers, competitors, local authorities, and communities). In achieving sustainability, the cooperation aims to solve ecological and social problems by creating a new logic (architecture) for how value is created, delivered, and captured inside and outside the company (Ludeke-Freund et al., 2018). Tourism is an example of a fast-growing sector where sustainability is increasingly important. Its sustainable development requires a multi-stakeholder approach that involves all interested and influential parties. The goal is to bring together all stakeholders, regardless of power and influence, to participate directly or indirectly in developing and implementing high-quality products and a recognizable destination image and achieve long-term competitiveness in the market (Miočić, Razović, Klarin, 2016).

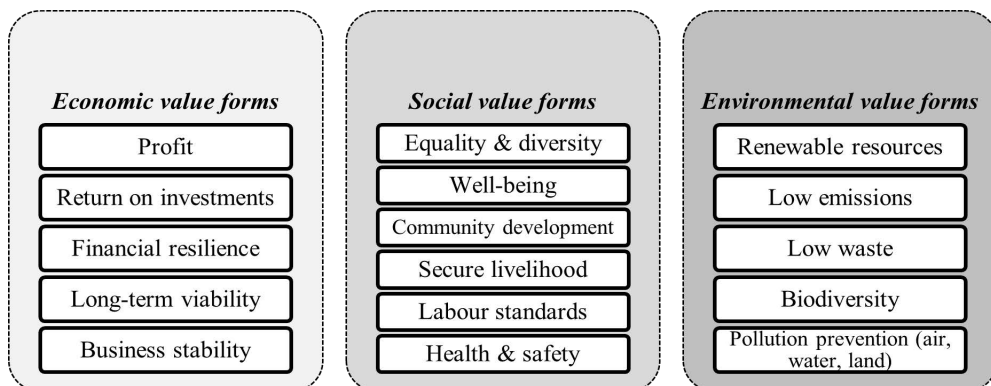
Meeting these prerequisites and conditions requires innovation and change. Sustainability innovation represents an overall approach that combines stakeholder relationships, the ability to collaborate, a focus on openness, and a new organizational culture. Sustainability innovation is not just about new or improved technologies but also sustainable processes, practices, procedures, perceptions, and business models

(Evans et al., 2017; Bertella et al., 2021). Customers are recognized as value-adding partners as companies develop sustainable products. This shift in thinking and upfront investment in shared decision-making with customers reduces the risk that customers will not accept the final product or service: the all-too-common ambivalence toward sustainable products that do not align with consumer values (Font et al., 2021).

Finding these new sustainable business approaches requires a high level of novelty, creativity, commitment, and innovation-it requires a commitment from companies to apply customer-centric innovation principles to achieve sustainable business models (Baldassarre et al., 2017). A sustainable business model enables not only the description, analysis, management, and communication of the company's sustainable value proposition to all stakeholders (Baldassarre et al., 2017) but also the creation and delivery of value and the achievement of economic value while contributing to society and the environment (Schaltegger et al., 2016; Cannas, Argiolas, Cabiddu, 2019). Sustainable business models aim to address every aspect of sustainability while

prioritizing the interests and needs of all stakeholders (Comin et al., 2020). At the heart of a sustainable business model are a sustainable value proposition, i.e., a value proposition that enables multiple stakeholders to create value by addressing the needs of customers, shareholders, suppliers, partners, and the environment and society (Baldassarre et al., 2017). Thus, the sustainable value is expected to represent economic, social, and environmental sustainability.

Sustainable value could be understood as a value proposition (economic, social, and environmental) that the company offers to customers and other stakeholders in short- and long-term profits and sustainability (Patala et al., 2016). It reflects the economic, social, and environmental benefits perceived as specific forms of value (Evans et al., 2017) (Figure 1). A sustainable value proposition is created by combining three interrelated building blocks: generating shared value for a network of stakeholders, solving a sustainability problem, and developing a product/service that addresses that problem with stakeholder consideration (Baldassarre et al., 2017).



**Figure 1.** Sustainable value elements

**Source:** Author's evaluation based on Evans et al (2017).

Successfully reconciling economic, social, and ecological challenges requires an approach that focuses on omnidirectional participation, cooperation, learning, and full recognition of stakeholder needs. It is necessary to meet legal requirements, manage organizational processes and routines, and use natural resources effectively (Almada, Borges, 2018). Therefore, the prosperity of any business or social enterprise depends on its ability to work with all the actors relevant to the value creation process (stakeholders: investors, employees, customers, suppliers, and society) to interact to create value together (Beckmann, Pies, von Winning, 2012; Cannas, Argiolas, Cabiddu, 2019). Researchers and industry stakeholders, especially in the tourism sector, should work together to redesign services that promote greener behaviors. Currently, many tourism businesses believe that sustainability harms rather than benefits the customer experience and intentionally under-communicate their sustainability practices (Font et al., 2021).

Because of its potential to create shared value, tourism is considered a platform for the sustainable development of societies (Font et al., 2021). Shared value is the implication of creating economic value that generates value for society. It should result in social and environmental value, helping companies set goals that ensure sustainable development and a sustainable future for all citizens (Porter, Kramer, 2011). In sustainability, stakeholder integration in management can be achieved by creating shared value. The relationships and dialog established with various stakeholders can contribute to achieving a competitive advantage. In addition, the creation and co-creation of sustainable value could bring new market opportunities, a good reputation, public image, an engaged corporate culture, stability, resilience, and responsible

resource management (Salvioni, Gennari, 2017). In terms of resource management, it should be noted that the local ecosystem and nature should be recognized as essential stakeholders. Therefore, all activities and decisions made by different stakeholders should consider their impact on natural resources (Brozovic, 2020).

Considering the above assumptions, the creation and co-creation of sustainable value appear as an outstanding opportunity for all involved companies (Cannas, Argiolas, Cabiddu, 2018), but at the same time brings many challenges and potential threats (Lee et al., 2020). In particular, natural resources have significant heterodox value. On the one hand, they can be essential components of a business model (key resources), the source of a company's or even a geographic region's competitive advantage, or they can represent the core interest of the companies involved in cooperation (Miočić, Razovič, Klarin 2016). Environmental issues are the prime example of social dilemmas, and their resolution requires cooperation (Zelenski, Dopko, Capaldi 2015). On the contrary, recognizing the natural environment as an essential stakeholder, which is to some extent a recipient of sustainable value, still leads to many disputes and controversies. At this point, it is worth recalling the Natural-Resources-Based-View of the firm (NRBV) (Hart, 1995), in which the relationship between the firm and natural resources is considered the basis for explaining the phenomenon of creating and maintaining a competitive advantage (Almada, Borges, 2018). The key elements that characterize this concept are preventing pollution, product stewardship, and sustainable development.

In summary, the need for sustainable development and the creation of sustainable value has become an issue for

companies from various sectors of the European and global economies. One of these examples is tourism, especially health resort sector, where medical treatments and rehabilitation are provided along with other activities and qualities of so-called sustainable tourism, such as fresh air, clean water, beautiful natural landscapes, comfortable accommodation, tasty and healthy food, and recreation (Majeed et al., 2018). The Polish health resort sector has a long tradition. Although it is considered relatively “traditional” (Kozarkiewicz, Kabalska, 2020), it has recently focused a lot on sustainable development - both in the context of health resort enterprises, recipients of such services (patients or tourists), and other entities operating in health resort towns, i.e., local communities, local businesses, local government representatives, or cultural institutions. For this reason, in terms of current and future sustainable development, there is an undeniable need to protect the landscape, therapeutic resources, and therapeutic properties of the climate (Bernat, 2018). Therefore, Polish health resorts should be more oriented towards creating sustainable value that brings economic, social, and environmental benefits to all stakeholders.

### **3. SUSTAINABLE DEVELOPMENT OF POLISH HEALTH RESORTS**

The sector of Polish health resort sector has undergone a significant transformation in recent years - from very traditional, state-owned, or state-supported enterprises based on the exploitation and use of natural resources to more innovative and market-oriented enterprises aimed at attracting younger customers as well as Polish and foreign tourists (Kozarkiewicz, Kabalska, 2020).

Thus, due to their complexity, domestic health resorts are beginning to create value themselves (through their offerings, both medical and complementary services/products) and acting as “facilitators” in providing and co-creating value by collaborating with their competitors or other stakeholders.

The emergence of spa tourism, growing competition, and increased customer expectations have become a significant challenge for the contemporary health resorts in Poland, turning their attention to cooperation (Kabalska, 2017). Due to their geographical location, idiosyncratic infrastructure, i.e., treatment facilities (pump rooms, swimming pools, graduation towers), and environmental resources (healing climate, natural healing resources), Polish health resorts are considered particularly attractive for tourists and patients seeking treatment based on balneological resources (Lasak, 2010).

Product innovation has been seen as an important way to attract customers and patients, especially if the offer can be linked to other activities and other facilities (at different levels). Thus, the various offers of Polish health resorts aim to create an exciting and innovative product that meets the needs of a modern tourist/patient. More and more health resorts are using their natural healing resources to produce natural cosmetics or bottled mineral water, which are sold both by the companies themselves and by their competitors (e.g., in other resorts) in retail stores and online. For this reason, it is hard to underestimate the fact that the market rules are rapidly changing in the direction of resource exchange, cooperation, and partnership. Value is increasingly created in cooperation with different actors (stakeholders), considering the requirements and expectations characteristic of sustainable value.

Currently, in Poland, health resort activities are carried out in 45 cities. Due to the COVID-19 pandemic, the number of patients treated stationary in health resort treatment facilities decreased by 50% in 2020 compared to 2019 (Statistics Poland, 2021). In 2020, most patients were treated in stationary care in health resort treatment facilities located in attractive tourist destination regions - especially in the West Pomeranian Voivodeship, located directly by the Baltic Sea (107.9 thousand people) (Wiktorowicz 2020). It is worth noting that there are only six seaside health resorts in Poland, four of which are located in the West Pomeranian Voivodeship: Kamień Pomorski, Świnoujście, Kołobrzeg, and Dąbki (ibid.). Subsequently, patients were treated in the resorts of Kujawsko-Pomorskie Voivodeship (77.8 thousand patients) (Wiktorowicz 2020), known for its rich cultural heritage and famous resort towns in Poland (Ciechocinek and Inowrocław, both with historical brine graduation towers), and in the Lower Silesia Province (49.2 thousand patients). This region has the most health resorts in Poland (11), including the historic Cieplice Śląskie-Zdrój, the oldest Polish health resort. These three jurisdictions accounted for 60% of patients treated stationary in Poland.

However, it is impossible to estimate the number of medical services facilities accurately. For this reason, and to illustrate the complexity of cooperation and co-creation of value among the various stakeholders involved, the further analysis considered health resorts in a broader context - not as economic entities, but as entire communities (initiatives) involving health resort companies, local authorities, businesses, local communities, and other stakeholders involved in sustainable value creation.

## 4. METHODS

The study of the complexity of the creation and co-creation of sustainable value in Polish health resorts began with identifying the object of research. The selection of examples for further analysis was made carefully - it was decided to present two “unconventional” cases. In both cases, health resorts have the advantage of no competition in the region (voivodship). At the same time, creating sustainable value is a great challenge (compared to resorts with centuries of operating tradition). The first case, Uniejów, is the youngest Polish health resort established in 2012 and the only one in the Łódź Province (central Poland) - a region usually associated with lignite mining, logistics, and, in the past, the textile industry. The second example is Gołdap, the only health resort in Warmia and Mazury (northeastern Poland), a sparsely industrialized region near the Polish border with Kaliningrad Oblast. Moreover, Gołdap is the city with the cleanest air in Poland.

For the presentation and further analysis of the selected cases, an illustrative multiple case study was used. This involves examining real, contemporary cases over time using detailed, in-depth data collection that includes multiple sources of information and provides a comprehensive case description (Creswell, 2013, p. 97). Multiple case studies could reliably present conflicting findings for common reasons or identify similar research findings (Yin, 2003). Thus, the chosen method would allow for a thorough analysis of approaches to creating sustainable value and the identification of similarities between selected cases of health resorts.

A similar research scheme was used for each of the analyzed instances, i.e., their main characteristics were briefly described. The main actors involved in creating

sustainable value were identified, followed by the recognition of the value category (economic, social, environmental), and finally supported by relevant examples and explanations. In the last step, the research results were briefly discussed, and their commonalities in the joint creation of sustainable value were highlighted. The research used websites, interviews published online, and resolutions of local government bodies, which were later supplemented by own observations.

## **5. CONTEXT AND BENEFITS OF CO-CREATING SUSTAINABLE VALUE CHAIN: EVIDENCE FROM POLAND**

Case studies from two rural Polish health resorts were included in the comprehensive study. Both cases are less established, with little-known destinations just beginning to explore the national and international tourism sector. This allows for observation of the development of small, lesser-known resorts, the establishment of their market position and the creation of competitive advantage, and the role of multi-stakeholder cooperation and participation in implementing sustainability initiatives.

### **5.1. Geothermal waters as a comprehensive source of sustainable value**

Uniejów is the youngest Polish health resort (founded in 2012) and the first thermal resort in Poland with only one health resort treatment facility. Interestingly, a decade before gaining official health resort status, the town's residents were already provided with environmentally friendly geothermal heating to experience the health

properties of geothermal water (Uniejów.pl, 2021). In addition, to monitor the condition, quality, and sustainable use of therapeutic waters, the Health Resort Committee of the City Council was established. Interestingly, since 2008, the municipal company "Termy Uniejów" has managed the thermal and swimming pool complexes available for tourists, patients, and locals.

With 7,010 inhabitants, Uniejów is classified as an urban-rural municipality (Wiktorowicz 2020) struggling with depopulation. Compared to 1995, the population decline was -13.5 percent, one of the highest rates among Polish health resort municipalities in 2020 (*ibid.*). As Uniejów is the only health resort in the Łódź Voivodeship, there were, on average, 0.1 beds, 1.2 patients in inpatient care, and 0.3 patients in outpatient care in therapeutic activity (Statistics Poland, 2021). These are the lowest values among the 13 voivodships in Poland with health resorts. In Uniejów, patients spend 15.3 days in the resort, which corresponds to the national average of 15.5 days (*ibid.*).

Geothermal water is the essential natural resource that determines the medical treatment and recreation services, the activities of the local authorities, and, more generally, the daily life of the inhabitants. Geothermal water is, therefore, not only a tourist and spa attraction but, above all, a basis for the sustainable development and environmental protection of the whole community, as reflected in various opinions and statements (Table 1).

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**Table 1.** Sustainable value categories – the case study of Uniejów Health Resort

Involved entities	The sustainable value form	Evidence (Quote)	
Health resort enterprises	<b>Economic value</b> In addition to providing medical, rehabilitation, and recreational activities, cosmetics based on thermal waters are offered (an additional source of revenue)	<i>Products from the Termy Uniejów Cosmetics line contain the best of water - thermal water. Thermal water used in our cosmetics is microbiologically clean; it is a source of many minerals and microelements (...) and slows down the skin's aging process.</i> TermyUniejów.pl (2021)	
Customers (patients, tourists)	<b>Economic &amp; Social value</b> an offer that meets the needs and expectations of customers complemented with additional value resulting from the landscape and nature	<i>Great rehabilitation.</i>	Opinions of patients and tourists published on Google
		<i>Great place for walking and relaxing.</i>	
Local government	<b>Economic &amp; Social value</b> development of local entrepreneurship, new workplaces, more excellent the region's attractiveness for potential investors; involvement of local communities	<i>Now that the resort has a strong foundation, it will develop - I hope - thanks to private investors who drive the local economy. (...) Uniejów is a place for both large and small entrepreneurs who can use the tourist potential that has been built based on thermal water. (...) We currently base our therapeutic and recreational activities on baths, but we want to create cosmetics, juices, and regional canned products (...) in the future. It will become a source of health for the clients and the basis for new jobs for the commune.</i> Józef Kaczmarek, the mayor of Uniejów (Ekouniejów.pl, 2021)	
Local businesses	<b>Economic &amp; Social value</b> Community's development, the decline in unemployment, better standard of living	<i>The favorable location, hard-working inhabitants, and the consistent investment policy pursued by the commune self-government create stable conditions for economic development. It is appreciated by entrepreneurs who link their future to Uniejów - today, there are almost 430 local enterprises operating in the commune, which is 84% more than in 2004. In the last four years, 30 new accommodation services facilities were created. This is the result of numerous investments in geothermal energy resources.</i> Uniejów.pl (2021)	



Local community	<p><b>Economic, Social &amp; Environmental value</b> Utilization of natural thermal waters in local households, the community’s development (lower heating and hot water costs)</p>	<p><i>Geothermal springs are used in health resort activities and the city for heating. In winter, even a sports field is heated, and the residents of Uniejów have three taps in their homes: warm water from geothermal deposits flows from the third.</i></p> <p>Józef Kaczmarek, the mayor of Uniejów (RP, 2016)</p>
Natural environment	<p><b>Environmental value</b> Utilization of renewable energy sources, sustainable management of geothermal water resources, clean air</p>	<p><i>In addition to the extensive use of geothermal energy, a biomass-fired boiler house was opened in 2006 to replace an oil-fired boiler room. It is used to heat geothermal water; then heats the apartments in Uniejów. The biomass boiler house in Uniejów was the first in the country to support apartment heating. Additionally, three windmills in the commune are used to generate electricity.</i></p> <p>EkoUniejów.pl (2021)</p>

**Source:** Author’s evaluation.

Natural resources are fundamental for the municipality’s economic development and, at the same time, strengthen the image of Uniejów as a young but established health resort, offering exciting products and services based on the unique thermal water. Many stakeholders created and co-created sustainable value in all three dimensions (contexts). Local authorities, residents, health resort businesses (both public and private), and business owners want to create a place that attracts patients and tourists while preserving the unique character of the place as a small resort where visitors and residents can relax surrounded by nature.

The economic value is expressed here, among other things, in maintaining the development potential of local units by offering exciting products and services (cosmetics, mineral baths). The social value results from the support of local entrepreneurship (according to the decision of the Uniejów City Council, 70 businesses with accommodation facilities were to be provided by 2020), but also from the concern for the quality of life of the inhabitants by offering them good living conditions despite

the development of the city (clean air, uncontaminated geothermal water). In the environmental field, the sustainable value manifests itself, among other things, in the efforts to use renewable energy sources and sustainable use of the geothermal water and the preserved landscape.

As interest in the spa town grows (both from tourists and potential investors), so do the challenges of maintaining a sustainable focus and creating sustainable economic, social and environmental value. There is no doubt that the resort’s development depends on natural resources, and the sustainable management of natural resources should be the priority of all stakeholders involved. Without geothermal water, further economic and social co-creation would be impossible.

**5.2. A sustainable region utilizing natural resources and a “slow life” trend**

Gołdap is Poland’s only health resort in the Warmian-Masurian Voivodeship and has had health resort status since 2000. It is an

urban-rural municipality with 20,132 inhabitants in 2020 (Wiktorowicz 2020). The primary natural resources are therapeutic muds and the climate with its healing properties (Table 2), and the infrastructure of the spa includes a mineral water pumping station and a graduation tower. Due to its location near the Kaliningrad Oblast border, Gołdap offers many other attractions such as promenades, recreational paths, and outdoor fitness equipment for tourists and patients. To increase its competitiveness and attract foreign visitors, several hotels and restaurants offer regional, Russian, and Lithuanian cuisine (Uzdrowisko Gołdap, 2021). Gołdap is also the winner of the European

Commission’s competition EDEN for the “Best European Tourist Destinations” in health and wellness tourism (ibid.).

Compared to other Polish resorts, Gołdap has an average of 0.5 beds and 3.5 patients in stationary care (there is no outpatient health care at the health resort) (Statistics Poland, 2021). Patients’ average length of stay in this health resort is 18.7 days, the second-longest in Poland. And although Gołdap has only two health resort treatment facilities, it had the highest resort fee in Poland in 2020 (PLN 4.48) (Wiktorowicz 2020).

**Table 2.** Dimensions of sustainable value in Gołdap Health Resort

Involved entities	The sustainable value form	Evidence (Quote)
Health resort enterprises	<b>Economic value</b> Revenues from the sale of the therapeutic offer, spa and wellness treatments, and the gastronomic offer	<i>The health resort has the cleanest air in Poland. The beautiful pine and spruce forest provide a unique microclimate. The food allows you to learn about excellent regional dishes and specific diets.</i> UzdrowiskoGołdap.pl (2021)
Customers (patients, tourists)	<b>Economic, Social &amp; Environmental value</b> An extensive medical and wellness offer for Polish and foreign patients/tourists; various cultural or sports events in beautiful natural surroundings, clean air	<i>There is a playground next to the graduation tower and a mini-golf infrastructure around the shore of Lake Gołdap. Those interested can borrow golf equipment in the Mineral and Healing Pump Room free of charge.</i> UzdrowiskoGołdap.pl (2021)
Local government	<b>Economic &amp; Social value</b> The commune offers the possibility of promoting local businesses at various types of events, e.g., trade fairs	<i>In connection with the 12th Cittaslow City Festival, held on June 25-26, 2021, we invite interested entities and businesses to provide their promotional materials.</i> UzdrowiskoGołdap.pl (2021)
Local businesses	<b>Economic &amp; Social value</b> Local businesses are recommended on the Health Resort’s website (support for local businesses)	<i>Dedicated tab: Trade and services in Gołdap on the official website of the Health Resort</i> UzdrowiskoGołdap.pl (2021)

<p>Local community</p>	<p><b>Social, Environmental &amp; Economic value</b>                  The active promotion of the community influences the increased tourist traffic; a town is a place of slow life and relaxation while maintaining care for clean air and good conditions of the natural environment</p>	<p><i>The influence of the health resort on the town's development is enormous. About 200 people work there, and if you add cooperating and service companies, it will be nearly a thousand. This is the most significant factor attracting visitors to Goldap.</i>  <i>We belong to the elite CittaSlow group of several hundred cities in the world, twenty-several in Poland, where people live sound and healthy</i>                  Jacek Morzy, deputy mayor of Goldap (Regiony RP, 2021)</p>
<p>Natural environment</p>	<p><b>Environmental value</b>                  Active involvement in maintaining the cleanest air in Poland</p>	<p><i>We built the Goldap development strategy on the purity of air. We have spent enormous amounts of money protecting our unique environment. We have built a wastewater treatment plant with the highest quality parameters using EU funds and Norwegian funds. The city and surrounding villages are connected to it. The water intake was modernized, and a private investor built two gas-fired heating plants.</i>                  Jacek Morzy, deputy mayor of Goldap (Regiony RP, 2021)</p>

**Source:** Author's evaluation

Gołdap focuses primarily on health resort activities, tourism, and “slow” recreation, with natural resources (beautiful landscapes, clean air, therapeutic muds) as the competitive advantage. The creation of shared value is highly dependent on the cooperation and commitment of many different stakeholders. Due to the city’s location, special attention is also paid to attracting foreign investors and customers (patients, tourists). Notably, many attractions are available free of charge. The activities led to the development of the tourism sector and created new investment areas.

The environment itself is the most valuable resource and, at the same time, an important stakeholder. Clean air, beautiful landscapes, or preserved healing mud deposits are a competitive advantage for the entire region and individual companies. Local authorities also take many initiatives

to preserve the natural environment, such as introducing ecological heating of houses (with support from European funds). A significant idea to strengthen the competitiveness of the health resort and attract tourists, especially people living in large, crowded, and polluted cities, is to promote Gołdap as a “slow city.” That is why Gołdap belongs to the renowned CittaSlow group, i.e., an initiative that aims to limit the globalization and homogenization of cities by supporting cultural diversity, protecting the natural environment, promoting traditional local products, and working to improve the quality of life.

An influential group of initiatives is supporting local businesses, which is expressed, among other things, in a special tab on the health resort’s website or in the increased promotion of local small businesses at trade fairs. Creating the image of Gołdap

as a sustainable “slow” resort requires additional efforts from the institutions involved. Still, the result is economical (profits for the health resort, local entrepreneurs, and other businesses), social (a small town with clean air but also a well-developed business ecosystem), and environmental (clean air) value for all stakeholders involved.

### 5.3. Challenges and paradoxes of creating sustainable value

The analysis showed that creating sustainable value involves multiple stakeholders - local authorities and communities, businesses, and other institutions. In both cases studied, creating value and competitive advantage was perceived as a significant challenge due to the geographical location, modest traditions, and small size of the resorts. The conjunctive element is natural resources that create sustainable value and benefits. In Uniejów, geothermal water is used in private houses and public buildings; in Gołdap, clean air and a graduation tower are common assets for all residents. Therefore, the efforts for the sustainable management of these resources in health resorts are the implication of all stakeholders' involvement, who are aware of their potential impact on the natural resources (Brozovic, 2020). Such assumptions are in line with Bernat's (2018) advice to protect natural healing resources and climate's therapeutic properties, to provide all stakeholders (clients, residents) with good living conditions (use of renewable energy sources) and sustainable development.

In both cases, the main concern is the improvement of human health based on natural healing resources. The beautiful landscape, clean air, a wide range of accommodation, and a rich recreational offer (swimming pool, graduation towers, biking trails, and walking routes) constitute an

additional value, which complements the medical offer. Thus, it reflects Majeed et al. (2018) postulate on sustainable tourism. It is important to note that the locals can access all the resources and services provided by these two health resorts. Gołdap's website (2022)<sup>1</sup> confirms it by clearly indicating the availability of the city's resources to residents for free (“There is a large playground next to the graduation towers” or “Admission to the graduation tower is free” or “Those interested can borrow hiking poles free of charge”). This type of effort improves the quality of life while also contributing to sociocultural sustainability.

Both in Uniejów and Gołdap, the sustainable value has an economic, social, and environmental dimension, creating inseparable value systems. Businesses can't gain from their activities while ignoring environmental constraints or managing natural resources in an unsustainable manner. Pollution of thermal waters in Uniejów would limit or even prevent therapeutic services or recreation in thermal pools, significantly reducing the number of tourists. The increased air pollution in Gołdap would result in the loss of the title of the town with the cleanest air in Poland, tarnishing the resort's image and deteriorating the standard of living of the town's inhabitants, who mainly make a living from tourism. The inseparable cause-effect chain of sustainable value reflects Salvioni's and Gennari's (2017) belief that the creation and co-creation of sustainable value are beneficial in terms of new market opportunities, good reputation, and public image, engaging organizational culture, and in general, stability and resilience, and responsible resource utilization.

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<sup>1</sup> <https://uzdrowiskogoldap.pl/informacje-o-uzdrowisku-goldap-oraz-sanatorium/teznie-pijalnia-wod-mineralnych-grota-solna-mini-golf/>

## 6. CONCLUSIONS

reating sustainable value based on the engagement and cooperation of many different entities remains an inspiring research topic. The multiplicity of questions and dimensions of issues implies that the scope and implications of multi-stakeholder participation in value creation, which would bring economic, social, and environmental benefits, are constantly under debate (Font et al., 2021). In research on sustainable value, sustainable management, innovation, shared value creation, or the creation of sustainable business models (e.g., in tourism and hospitality, see: Nosratabadi et al., 2019), increasing attention is being paid to the role of a specific resource category, namely natural resources, by perceiving the natural environment as one of the most critical stakeholders. In a situation where the importance of caring for the natural environment is increasingly emphasized, the category of the relationship between companies and the natural environment should not be ignored (Šerić, Šerić, 2021).

The postulate of respecting and caring for everyday goods such as clean air, unpolluted water, or unpolluted soil seems to be particularly important in health resorts, based on the use of the health benefits of natural healing resources in treatment and rehabilitation procedures. Critical social phenomena such as the aging of society, the increase of civilization diseases, or the growing interest in a healthy lifestyle in terms of “slow life” or “less waste” contribute to creating sustainable value.

In the case of Polish health resorts, where many facilities have a long tradition, the issue of stakeholder involvement in creating sustainable value is a very current and important research topic. The competitive advantage derived from the well-known brand or uniqueness of balneological

(therapeutic) resources raises the question of the complexity of value creation by smaller, younger companies. The article has shown that sustainable value is expressed as benefits (economic, social, and environmental) that are co-created for and by various stakeholders in terms of short- and long-term gains and sustainability (Patala et al., 2016).

In the Polish health resorts’ case, where many entities have years of operating tradition, the issue of involving stakeholders in creating sustainable value is a topical and vital research challenge. The competitive advantage resulting from the well-known brand or the uniqueness of balneological (therapeutic) resources constitutes the question of the complexities of creating value by smaller, younger entities. In the paper, the sustainable value was expressed as benefits (economic, social, and environmental) co-created for and by various stakeholders in short- and long-term profits and sustainability (Patala et al., 2016). two examples discussed in this article, i.e., Uniejów (recognized as a health resort in 2012) and Gołdap (officially announced as a health resort in 2000), are relatively unknown places on the Polish map of health resorts. Thus, both are still in the early stages of tourism development. However, as the research has shown, in these cases, the creation of sustainable values is possible and tangible. The most crucial postulate that emerges from the discussion is the involvement of various entities in creating value: concern for economic well-being while respecting the natural environment and its resources. The environmental qualities - natural healing resources, beautiful landscapes or clean air - determine the activities of the health resorts and have a decisive influence on the promotion of the business potential of the spas, the well-being of the local communities or the attraction of new customers (patients,

tourists from home and abroad) and tourism in these regions.

The article contributes to both theory and business practice. The essential research impact of the article is its emphasis on the importance of involving all stakeholders in the sustainable development of health resorts. The article is part of an important and timely debate in management research on the role of sustainability and sustainable development in European countries. Creating sustainable value by balancing three critical areas (economic, social, and environmental) is crucial in meeting the needs of various stakeholders (e.g., members of local resort communities), the specifics and functions of resort enterprises (the impact of the Covid 19 pandemic on halving the number of patients) or the legal requirements to preserve the high values of the natural environment in Polish health resorts (proper use of natural raw materials used for treatment, therapeutic climate in the resort). All these challenges can be seen in the example of relatively new Polish health resorts (both were established after 2000). Moreover, the lack of publications on the creation of sustainable value in “young” resorts, identified in the Polish scientific literature and interviews with representatives of Polish health resorts, was a decisive factor in conducting the research presented in this paper.

## 6.1. Practical implications of the research

The observations and conclusions presented in the article are also applicable in business practice. Firstly, the conducted discussion can inspire representatives of local governments to apply for the official status of a health resort. The benefits resulting from the synergy effect focused on sustainable value presented in the article and

the possibilities of engaging (activating) or undertaking cooperation with various stakeholders are part of the current theoretical and practical discourse on sustainability and sustainable development in the United Nations.

This article may also be of relevance to members of the business community, such as resort owners, corporate executives, and representatives of various organizations (such as cultural or social) or institutions (such as schools or universities) which operate in health resorts (tiny ones or those from localities unattractive for tourists). The examples presented in the article can provide practitioners with a diverse set of opportunities and advantages related to establishing sustainable value for various stakeholders or fostering collaboration in resort communities.

The first example (Uniejów) can show resort managers how to successfully create a competitive advantage based on a limited natural resource (in this case, geothermal water). It is worth noting that this is the only natural resource of the resort that is used for treatment; competing resorts in Poland have, for example, therapeutic mud or mineral water. The second of the featured examples, Gołdap, bases its business model on the famous “slow-life” trend, transforming a tourist-hostile region (located on the border with Kaliningrad Oblast, where there are no traditions for spa treatments) into a place for stress relief, relaxation, and family time in a beautiful natural environment.

The examples presented in this article can inspire resort companies to look for ideas for their business models, develop their activities and enter into inter-organizational cooperation to implement post-pandemic economic, social, and environmental goals - we will see a strong sustainability

orientation as we return to a new ordinary reality (Šerić, Šerić, 2021).

## 6.2. Research limitations

The article does not address all the research problems due to the limited length. One of the ideas for further research could be personal interviews with resort residents or local business owners to explore their perceptions of the importance of natural resources to the town's attractiveness or the role of these resources in their business models. Another interesting topic for further discussion could be the analysis of commonalities and differences in the perception of sustainable value in an environmental or social context. Another limitation of this research is that the model is only applicable to undeveloped or/and new tourist destinations, but not to well-established, well-developed destinations operating for many years (which requires a separate study and corresponding recommendations).

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## PREMA STVARANJU ODRŽIVE VRIJEDNOSTI U POLJSKIM ZDRAVSTVENIM DESTINACIJAMA

### Sažetak

*Stvaranje održive vrijednosti je jedno od važnih istraživačkih pitanja u menadžmentu. S obzirom na brojne dionike i različite istraživačke kontekste, kako u teoriji menadžmenta, tako i u poslovnoj praksi, paradigme stvaranja vrijednosti se uglavnom proučavaju kroz svoje ekonomsku, društvenu i ekološku dimenziju. Međutim, ekološki kontekst se pokazuje kao ključno, ali kontroverzno područje analize, u kojem se postavljaju pitanja o ulozi prirodnog okoliša i njegovih resursa u suvremenim poduzećima i zajednicama. U ovom se radu prezentira složenost čimbenika u*

*suradnji, stvaranju i ko-kreaciji održive vrijednosti u poljskim zdravstvenim destinacijama. Rad se sastoji od dva velika dijela. U teorijskom se dijelu raspravlja o ključnim konceptima i problemima, koji se odnose na stvaranje i ko-kreaciju održive vrijednosti. U empirijskom se dijelu prezentiraju dva primjera malih poljskih zdravstvenih destinacija, u kojima se može uočiti ko-kreacija vrijednosti.*

**Ključne riječi:** održiva vrijednost, ko-kreacija vrijednosti, zdravstvene destinacije

