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HUMAN CAPITAL AND SUSTAINABILITY PERCEPTION IN SERBIAN TOURISM ENTERPRISES: A SOCIO-ECONOMIC ANALYSIS

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Abstract

Natural resource management is a key component of sustainable development, particularly in tourism-oriented economies. This study examines how employees in Serbian tourism enterprises perceive the use and management of natural resources within their organisations. The research is based on survey data collected from 222 employees, with 188 valid responses from five large tourism enterprises included in the analysis. Descriptive statistics, t-tests, ANOVA, correlation, and multiple regression were used to analyse the data. The findings indicate moderate support for environmental responsibility and rational resource use, while employees expressed less positive views regarding procedural clarity and supervisory monitoring. Age and socio-economic status were identified as important factors influencing perceptions: older employees and those with higher



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incomes evaluated environmental practices more positively, whereas views on supervisory control varied according to education and income levels. The results highlight the importance of human capital in shaping organisational sustainability practices and perceptions.

Keywords: human capital, organizational natural resource management, sustainable development, tourism enterprises, socio-economic determinants

1. INTRODUCTION

The rational use of natural resources represents one of the central pillars of sustainable development, particularly in economies whose growth trajectories are directly dependent on environmental assets (Dimov et al., 2024; Yang & Li, 2025). Contemporary sustainability research conceptualizes natural resource management through several interrelated theoretical domains. These domains are widely represented across the sustainability literature. Recent bibliometric studies further indicate a growing interdisciplinary convergence between sustainability, resilience, and organizational research streams, particularly in relation to adaptive capacity and long-term system stability (Grčić Fabić et al., 2025). These domains include sustainability governance frameworks that emphasize institutional coordination, regulatory mechanisms, and multi-level ecological governance structures (Wu et al., 2026; Bressane et al., 2026). They also include corporate sustainability and ESG-oriented governance approaches focused on integrating environmental, social, and governance principles into organizational strategies and reporting systems (Ren & Wu, 2026; Li & Zhou, 2026). In addition, micro-level behavioral perspectives examine how employees and organizational actors interpret and operationalize sustainability principles in everyday practices (Silva et al., 2023; Wan Azizee et al., 2026). These streams are further complemented by socio-ecological and systems-based perspectives, which conceptualize natural resource management as part of dynamic, interdependent human–environment systems characterized by feedback loops, adaptation, and resilience mechanisms (You et al., 2024; Huang et al., 2024).

In the tourism sector of Serbia, natural resources constitute a foundational element of economic activity (Nešković et al., 2026). Beyond thermo-mineral resources, which have traditionally shaped spa and health tourism (Arsić, 2024; 2025), the sector increasingly relies on spatial, water, and landscape resources whose preservation has become both an ecological necessity and a strategic economic imperative (Vujko et al., 2018; Šundov et al., 2025). In this context, rational resource use extends beyond environmental ethics. It also represents a structural condition for long-term competitiveness and intergenerational equity (Nguyen et al., 2026). The growing pressure on natural systems, driven by accelerated consumption and intensified anthropogenic impacts, further reinforces the urgency of responsible resource management (Rikalović, 2022). Enterprises operating within tourism systems serve as primary agents of value creation. At the same time, they mediate the relationship between

economic production and ecological consumption. From a human capital and organizational behavior perspective, employees are increasingly conceptualized as interpretative actors whose perceptions mediate the translation of formal sustainability strategies into operational practices (Jimoh, 2026). Recent organizational sustainability research suggests that environmental performance depends on more than strategic intent alone. It is also shaped by the cognitive and behavioral alignment of employees involved in resource-intensive processes (Siddique et al., 2025).

This perspective is consistent with classical human capital theory, which conceptualizes employees' knowledge, skills, and competencies as strategic organizational resources that influence long-term organizational performance and development (Becker, 1964). From a sustainability perspective, organizations increasingly depend on employees' ability to internalize and operationalize environmental objectives within everyday work practices. This also aligns with the natural-resource-based view of the firm, which emphasizes that long-term competitiveness depends on the effective integration of environmental and organizational capabilities (Hart, 1995). In this sense, sustainability outcomes may be understood not only as managerial or regulatory achievements, but also as consequences of human capital engagement within organizational systems.

Their decisions regarding the use, allocation, and preservation of natural resources directly influence environmental sustainability and economic resilience (Dong et al., 2025; Ruan et al., 2025). The economic analysis of natural resources frequently emphasizes patterns of exploitation (Barbier, 2010), while broader structural perspectives highlight the risks of conflict over resource access (Todić, 2022) and unsustainable extraction linked to macroeconomic pressures such as external debt (Orlandić, 2019). Furthermore, natural resources fulfill multiple production and ecological functions (Cvetanović et al., 2018), and their degradation generates long-term systemic consequences (Harris, 2009).

Despite the extensive theoretical and macroeconomic discourse on natural resource management (Bjelić et al., 2024), previous research has primarily focused on regulatory frameworks (Liu, 2023), macroeconomic indicators (Calzada Olvera & Spinola, 2025), corporate environmental strategies (Guo & Guo, 2026), and managerial decision-making (Ghazali et al., 2026). However, these approaches primarily emphasize formal structures and policy-level outcomes. Consequently, they provide limited insight into how sustainability practices are interpreted and implemented within organizations. As a result, limited attention has been devoted to employees' perceptions within sustainability research. This is particularly important because employees actively shape the implementation of sustainability practices and directly participate in resource use and operational decision-making. This study addresses this gap by examining how socio-demographic and economic characteristics shape employees' perceptions of rational natural resource management within tourism enterprises.

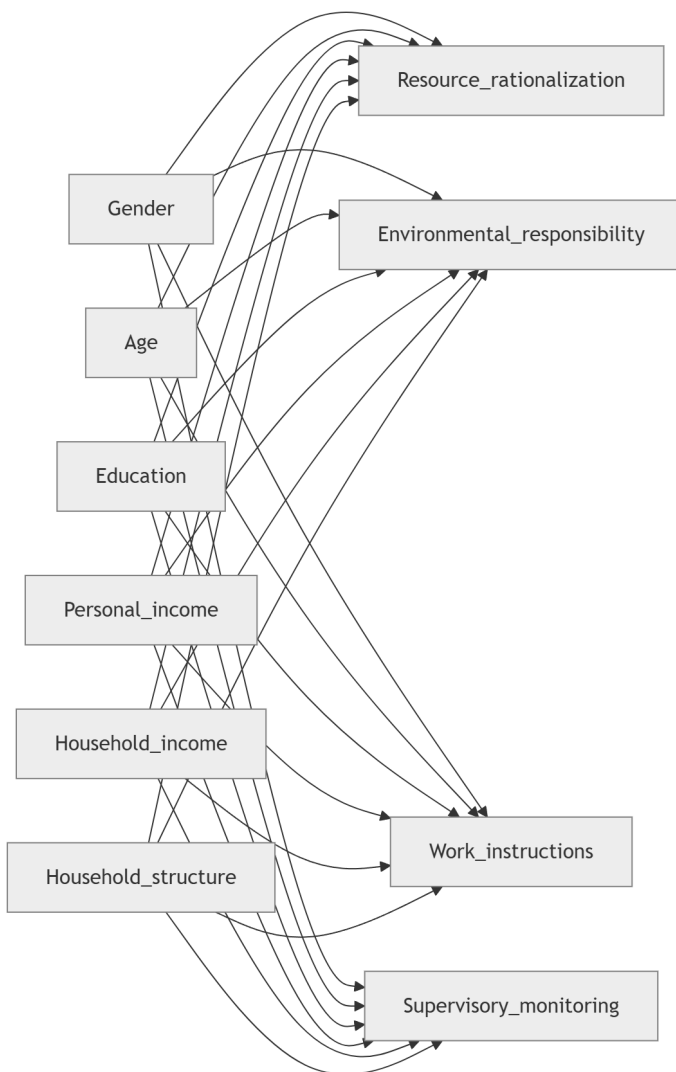
Far less attention has been devoted to the perceptions of employees as internal organizational actors who directly participate in production and service processes, despite their direct involvement in resource use and operational decision-making (Vuong & Bui, 2026). Yet enterprises are not abstract entities; they are human systems in which managerial effectiveness and operational efficiency are enacted through everyday practices. As Tirol (2019) notes, value creation and responsibility are conceptually intertwined within the firm. From this perspective, employees represent not merely labor input but interpretative agents whose perceptions reflect how sustainability principles are translated into operational reality.

This study is based on the premise that sustainable development cannot be meaningfully assessed without considering the human factor within enterprises. As Milutinović (2020) argues, the individual occupies a central position in resource use and consumption processes. Similarly, longitudinal evidence from organizational research underscores the decisive role of human capital in shaping performance outcomes (Hou et al., 2026). Macro-level sustainability frameworks frequently emphasize institutional regulation and corporate governance (Daniel, 2022; Alsaoudi & Acquaye, 2026). However, employees' internal perceptions may reveal whether sustainability principles are substantively implemented or merely declarative (Motsamai & Onyenankaya, 2025).

Taken together, these theoretical perspectives converge in conceptualizing sustainability within organizations as a micro-level, socially structured process, in which employees' perceptions represent a key mechanism linking formal sustainability strategies with their practical implementation. Such an interpretation is compatible with foundational approaches in organizational theory that position human capital as a central driver of organizational adaptability, strategic effectiveness, and long-term sustainability outcomes (Becker, 1964; Hart, 1995). Consequently, employees' perceptions may be viewed as indicators of how sustainability principles are internalized within organizational systems.

This study is grounded in micro-level sustainability and organizational behavior frameworks, which conceptualize employees as key agents in the internalization and implementation of sustainability practices. In addition, the analysis draws on human capital and socio-economic stratification perspectives, which suggest that individuals' economic position, education, and life-stage characteristics shape their perceptions, attitudes, and evaluative frameworks within organizations. By integrating these perspectives, the study conceptualizes sustainability perception as a socially structured outcome influenced by socio-demographic and economic characteristics.

Figure 1 Conceptual model of the study



Source: Authors' own work.

As illustrated in Figure 1, the conceptual model positions socio-demographic and economic characteristics as independent variables influencing employees' perceptions of resource rationalization, environmental responsibility, procedural clarity, and supervisory monitoring.

Based on the conceptual model presented in Figure 1, the following hypotheses are formulated:

H1: Socio-demographic characteristics significantly influence employees' perceptions of rational resource use and environmental responsibility.

H2: Age is positively associated with more favorable evaluations of resource rationalization, environmental responsibility, work instructions, and supervisory monitoring.

H3: Educational attainment is positively associated with employees' perceptions of environmental responsibility and procedural clarity.

H4: Economic variables (personal and household income) significantly influence employees' perceptions of resource rationalization and environmental responsibility.

H5: Socio-economic characteristics significantly influence employees' perceptions of internal governance mechanisms, including work instructions and supervisory monitoring.

Accordingly, the subject of this research is organizational natural resource management in the tourism sector of Serbia, examined through employees' perceptions of rational resource use within the broader framework of sustainable development. The research problem is defined by the question: To what extent are socio-demographic characteristics associated with employees' perceptions of rational natural resource management within tourism enterprises? More specifically, the study investigates whether gender, age, educational attainment, personal income, household income, household size, and number of income-earning household members systematically influence how employees evaluate organizational responsibility toward resource use, environmental compliance, procedural clarity, and supervisory control.

The main objective of the study is to examine the relationship between socio-demographic variables and employees' evaluations of rational natural resource use in tourism enterprises. The specific objectives are: (1) to determine the overall distribution of employee perceptions regarding resource rationalization and environmental responsibility; (2) to identify statistically significant differences across socio-demographic categories; and (3) to assess the predictive power of combined socio-economic characteristics in explaining variation in these perceptions. The empirical research was conducted on a sample of 222 employees from five large enterprises in Serbia, of which 188 questionnaires were valid and included in the final analysis. The sample included 63.8% male and 36.2% female respondents. The largest age group was 41–50 years (46.8%), followed by 31–40 years (34%). Regarding education, 55.3% held a university degree, 31.9% had completed secondary education, and 12.8% possessed a Master's or doctoral degree. Income and household structure variables reflected substantial socio-economic diversity, enabling a multidimensional analysis of how life-stage and economic positioning shape sustainability-related perceptions. The study integrates descriptive, comparative, and multivariate statistical approaches. In doing so, it shifts the analytical focus

from institutional declarations of sustainability toward socially structured internal perceptions within enterprises. Accordingly, natural resource valuation is conceptualized as more than a macroeconomic or policy issue. It is also understood as an organizational phenomenon embedded in socio-economic stratification and lived workplace experience.

2. METHODOLOGY

The research was designed as a quantitative empirical study aimed at examining the relationship between selected socio-demographic characteristics of employees and their perceptions of rational natural resource use within the enterprises in which they are employed. In addition to an extensive theoretical review of relevant literature, the empirical component was conducted using a structured written questionnaire administered to employees of five large enterprises operating in the Republic of Serbia. The study sample consisted of 222 respondents. The total number of employees across the five enterprises was 298, resulting in a response rate of 74.5%. Of the collected questionnaires, 188 were valid and included in the final analysis, corresponding to a valid response rate of 63.1%. Participants were full-time employees across different organizational levels and functional units.

The sampling approach was non-probabilistic and based on voluntary participation, corresponding to a convenience sampling strategy in which respondents were selected based on their availability within the participating enterprises. While this approach enabled access to employees directly involved in organizational practices, it may introduce selection bias and limits the representativeness of the sample. Therefore, the findings should be interpreted with caution, as the sample is not statistically representative of the broader population of tourism employees. Data collection was carried out anonymously to ensure confidentiality and reduce potential response bias. The results should thus be understood as indicative of patterns within the observed sample rather than as fully generalizable.

The questionnaire was divided into two main sections. The first section collected socio-demographic data, including gender, age, level of education, personal monthly income, monthly household income, number of household members, and number of household members who generate income. These variables were operationalized as independent variables in the statistical analyses. The second section contained statements designed to measure employees' perceptions of rational natural resource use by their enterprise. The dependent variables were operationalized through four core evaluative statements: (1) the enterprise responsibly and rationally uses resources such as energy, water, electricity, oil, and gas; (2) the enterprise respects environmental principles and complies with ecological standards; (3) precise written instructions exist for performing job-related activities; and (4) supervisors periodically monitor whether tasks are performed according to established rules. Respondents assessed

their level of agreement with each statement using a five-point Likert-type scale ranging from 1 (“strongly disagree”) to 5 (“strongly agree”), with an additional option for no response.

Prior to data collection, the questionnaire items were reviewed to ensure clarity, relevance, and content validity. The statements were formulated to reflect key dimensions of organizational natural resource management and internal governance practices, drawing on established concepts in sustainability and organizational research. Measurement validity was ensured through content validity, as the questionnaire items were designed to reflect established dimensions of organizational sustainability and resource management, based on prior literature. Given that the study employs a set of conceptually distinct single-item measures rather than multi-item latent constructs, traditional reliability testing procedures such as Cronbach’s alpha were not applicable. While single-item measures may reduce measurement reliability, they are appropriate in exploratory research contexts where the aim is to capture general evaluative perceptions rather than complex latent constructs. Nevertheless, this approach represents a limitation and should be considered when interpreting the findings.

Descriptive statistical analysis (frequencies, percentages, and arithmetic means) was first applied to provide an overview of response distribution. Inferential statistical procedures were then employed to examine group differences and predictive relationships. Independent samples t-tests were used to test gender differences, while one-way analysis of variance (ANOVA) was conducted to examine differences across categories of age, education, income level, and household structure variables. Post hoc comparisons were conducted where appropriate to identify specific group differences. To assess the combined predictive contribution of socio-demographic variables, multiple linear regression analyses were performed. The independent variables included gender, age, education level, personal monthly income, household income, number of household members, and number of income-earning household members. Each of the four evaluative statements served as a separate dependent variable in the regression models. The coefficient of determination (R^2), F-statistics, standardized regression coefficients (β), and corresponding t-values were reported to evaluate model fit and the relative strength of predictors.

Prior to conducting the inferential analyses, the assumptions underlying parametric statistical procedures were examined. The distribution of variables was assessed through skewness and kurtosis indicators, which remained within acceptable ranges for normality. Homogeneity of variance for t-tests and ANOVA analyses was evaluated using Levene’s test. In the regression analyses, multicollinearity diagnostics were additionally inspected through tolerance and variance inflation factor (VIF) values, while residual distributions were examined to verify the adequacy of the models. The obtained indicators suggested that the assumptions for applying parametric statistical procedures were sufficiently satisfied.

Pearson's correlation coefficient was additionally used to examine the direction and strength of linear relationships between continuous variables. The level of statistical significance was set at $p < .05$ for all analyses. Data were processed using SPSS statistical software (Version 19). The overall methodological framework enabled the examination of both group-based differences and multivariate predictive relationships, thereby providing a structured but partial assessment of how socio-demographic and economic factors shape employees' perceptions of rational natural resource management and related organizational practices.

This study is subject to potential omitted variable bias, as the model is limited to socio-demographic and economic characteristics and does not include organizational-level factors such as organizational culture, management practices, or sustainability policies. These factors may also influence employees' perceptions and should be incorporated in future research. Accordingly, the methodological framework provides a structured but partial explanation of employees' perceptions, focusing primarily on socio-demographic influences.

3. RESULT

Table 1 presents the descriptive distribution of employees' responses to statements assessing perceptions of rational natural resource use and related organizational practices. The results indicate a consistent pattern across all items: employees express moderate support for environmental responsibility and resource rationalization, while internal governance mechanisms are evaluated more critically. In particular, perceptions of clearly defined work instructions are notably weaker than evaluations of environmental practices, suggesting a gap between externally oriented sustainability actions and internal procedural clarity. Supervisory monitoring is evaluated at a moderate level, without clear consensus among employees. The relatively high proportion of neutral responses further indicates limited employee visibility into organizational sustainability processes.

Table 1 Dependent Variables and Distribution of Employees' Responses (%)

| Statement | 1 | 2 | 3 | 4 | 5 | NR |
|---|-------|-------|-------|-------|-------|------|
| 1. The company responsibly and rationally uses resources (energy, water, electricity, oil, gas, etc.) | 8.5% | 19.1% | 27.7% | 27.7% | 17.0% | — |
| 2. The company respects environmental principles and complies with ecological standards | 12.8% | 21.3% | 21.3% | 25.5% | 19.1% | — |
| 3. There are precisely written instructions for performing job-related activities | 19.1% | 23.4% | 23.4% | 23.4% | 8.5% | 2.1% |
| 4. Supervisors monitor whether tasks are performed according to established rules | 12.8% | 19.1% | 25.5% | 25.5% | 14.9% | 2.1% |

Note: 1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree; NR = No response.

Source: Prepared by the authors (2026).

As shown in Table 2, gender does not significantly differentiate employees' perceptions across any of the examined dimensions ($p > .05$). In contrast, age emerges as a consistent and statistically robust factor, with older employees reporting more favorable evaluations and younger respondents expressing lower levels of satisfaction, indicating a clear generational gradient. The strongest and most consistent differences are associated with economic variables. Both personal and household income significantly differentiate all examined dimensions, with higher-income respondents reporting more positive evaluations of organizational sustainability practices. However, higher-income groups tend to report lower perceptions of supervisory monitoring, indicating a more nuanced relationship between economic position and perceived control. Household structure variables further reinforce this pattern, suggesting that broader economic positioning also shapes employees' evaluations of organizational practices. Overall, the results suggest that socio-economic status and life-stage characteristics are associated with employees' perceptions of rational natural resource use and internal governance practices, with age and economic variables emerging as relatively consistent predictors.

Table 2 Results of Independent Samples t-Test and One-Way ANOVA Analyses

| Independent Variable | Dependent Variable | F / t | df | p | Highest M (Group) | Lowest M (Group) | Significance |
|--------------------------------|---|-------|----------|-------|---------------------|--------------------|----------------------------|
| Gender | All dependent variables | — | — | > .05 | — | — | No significant differences |
| Age | Satisfaction with energy/resource rationalization | 5.20 | (5, 182) | < .01 | 4.00 (>65 years) | — | $p < .01$ |
| | Satisfaction with environmental responsibility | 4.54 | (5, 182) | < .01 | 4.00 (>65 years) | 1.00 (<20 years) | $p < .01$ |
| | Satisfaction with work instructions | 7.19 | (5, 178) | < .01 | 5.00 (>65 years) | 1.00 (<20 years) | $p < .01$ |
| | Satisfaction with supervisory monitoring | 13.68 | (5, 178) | < .01 | 5.00 (>65 years) | 1.00 (<20 years) | $p < .01$ |
| Education | Satisfaction with energy/resource rationalization | 4.22 | (2, 185) | < .05 | 3.83 (Master/PhD) | — | $p < .05$ |
| | Satisfaction with environmental responsibility | 4.87 | (2, 185) | < .01 | 3.83 (Master/PhD) | — | $p < .01$ |
| | Satisfaction with work instructions | 18.26 | (2, 181) | < .01 | — | 2.07 (High school) | $p < .01$ |
| Personal Monthly Income | Satisfaction with energy/resource rationalization | 9.24 | (5, 182) | < .01 | 5.00 (€1,501–2,000) | — | $p < .01$ |
| | Satisfaction with environmental responsibility | 12.08 | (5, 182) | < .01 | 5.00 (>€2,000) | — | $p < .01$ |
| | Satisfaction with work instructions | 6.03 | (5, 178) | < .01 | 5.00 (>€2,000) | — | $p < .01$ |
| | Satisfaction with supervisory monitoring | 5.29 | (5, 178) | < .01 | 4.50 (€1,501–2,000) | 2.00 (>€2,000) | $p < .01$ |

| | | | | | | | |
|---|---|-------|----------|-------|------------------|---------------------|-------------------|
| Household Income | Satisfaction with energy/resource rationalization | 11.68 | (6, 181) | < .01 | 4.60 (>€3,000) | 2.00 (€2,001–3,000) | p < .01 |
| | Satisfaction with environmental responsibility | 15.86 | (6, 181) | < .01 | 4.60 (>€3,000) | 2.00 (€2,001–3,000) | p < .01 |
| | Satisfaction with work instructions | 7.54 | (6, 177) | < .01 | 4.00 (>€3,000) | 2.10 (€1,001–1,500) | p < .01 |
| | Satisfaction with supervisory monitoring | 4.04 | (6, 177) | < .01 | 4.00 (>€3,000) | 2.00 (€2,001–3,000) | p < .01 |
| Number of Household Members | Satisfaction with resource management | 2.78 | (5, 182) | < .05 | 4.00 (5 members) | 2.67 (>5 members) | <i>p < .05</i> |
| | Satisfaction with environmental responsibility | 7.75 | (5, 182) | < .01 | 4.00 (5 members) | 1.33 (>5 members) | p < .01 |
| | Satisfaction with work instructions | 7.66 | (5, 178) | < .01 | 5.00 (5 members) | 1.33 (>5 members) | p < .01 |
| | Satisfaction with supervisory monitoring | 7.49 | (5, 178) | < .01 | 5.00 (5 members) | 2.33 (>5 members) | p < .01 |
| Number of Income-Earning Household Members | Satisfaction with energy/resource rationalization | 11.63 | (3, 184) | < .01 | 4.00 (4 earners) | 2.00 (3 earners) | p < .01 |
| | Satisfaction with environmental responsibility | 8.15 | (3, 184) | < .01 | 4.00 (4 earners) | 2.00 (3 earners) | p < .01 |
| | Satisfaction with work instructions | 6.38 | (3, 180) | < .01 | 5.00 (4 earners) | 2.00 (3 earners) | p < .01 |
| | Satisfaction with supervisory monitoring | 13.60 | (3, 180) | < .01 | 5.00 (4 earners) | 1.33 (3 earners) | p < .01 |

Source: Prepared by the authors (2026).

As presented in Table 3, the combined set of socio-demographic and economic predictors significantly explains variance across all dependent variables. Age and economic variables emerge as the most consistent predictors across the examined models, although the explanatory power of several models remained moderate, particularly for procedural clarity and supervisory monitoring. Perceptions of rational resource use are positively associated with age and economic status, indicating that older and higher-income employees tend to evaluate organizational practices more favorably. Similarly, perceptions of environmental responsibility are significantly associated with age and income-related variables, suggesting that socio-economic positioning may influence organizational evaluation.

In contrast, the existence of written work instructions is less strongly explained and is primarily associated with gender and education, suggesting that procedural clarity is perceived differently across organizational and demographic groups. Perceptions of supervisory monitoring follow a distinct pattern, with age showing a positive association, while education and personal income are negatively related, indicating that employees in higher positions perceive lower levels of direct control. The results suggest that socio-demographic and economic factors are associated with employees' perceptions across the examined domains.

Age and economic position emerged as relatively stable predictors, whereas gender and education exhibited more context-specific effects.

Table 3 Multiple Regression Analyses Predicting Employees' Perceptions of Organizational Practices

| Dependent Variable | R ² | F (df) | p | Significant Predictors | β | t | p |
|---|----------------|-----------------|-------|-----------------------------|-------|--------|-------|
| Rational use of energy/resources | .255 | F(7,180)=8.816 | < .01 | Gender | .359 | 2.082 | < .05 |
| | | | | Age | .250 | 3.170 | < .01 |
| | | | | Personal monthly income | .323 | 3.364 | < .01 |
| | | | | Household income | .161 | 2.173 | < .05 |
| | | | | Number of household members | .185 | 2.425 | < .05 |
| Environmental responsibility and compliance | .341 | F(7,180)=13.315 | < .01 | Age | .352 | 4.334 | < .01 |
| | | | | Personal monthly income | .383 | 3.864 | < .01 |
| | | | | Household income | .176 | 2.293 | < .05 |
| Existence of precise work instructions | .148 | F(7,176)=4.367 | < .01 | Gender | -.473 | -2.422 | < .05 |
| | | | | Education level | .563 | 3.921 | < .01 |
| Supervisory monitoring | .176 | F(7,176)=5.382 | < .01 | Age | .377 | 4.283 | < .01 |
| | | | | Education level | -.305 | -2.150 | < .05 |
| | | | | Personal monthly income | -.216 | -2.011 | < .05 |
| | | | | Household income | .167 | 2.010 | < .05 |

Source: Prepared by the authors (2026).

Based on the empirical findings presented above, the results of hypothesis testing are summarized in Table 4.

Table 4 Summary of Hypothesis Testing

| Hypothesis | Statement | Result |
|------------|--|---------------------|
| H1 | Socio-demographic characteristics significantly influence employees' perceptions of rational resource use and environmental responsibility | Supported |
| H2 | Age is positively associated with more favorable evaluations of organizational sustainability practices | Supported |
| H3 | Educational attainment is positively associated with employees' perceptions of environmental responsibility and procedural clarity | Partially supported |
| H4 | Economic variables significantly influence employees' perceptions of sustainability practices | Supported |
| H5 | Socio-economic characteristics significantly influence perceptions of internal governance mechanisms | Supported |

Source: Authors' own work.

3. DISCUSSION

The findings of this study can be interpreted within micro-level sustainability and organizational behavior frameworks. These perspectives emphasize the role of employees as key agents in the internalization and operationalization of sustainability practices. The empirical results provide support for the proposed hypotheses. Socio-demographic and economic characteristics were found to significantly influence employees' perceptions of rational resource use and environmental responsibility, confirming H1. Age emerged as a consistent and positive predictor across all examined domains, supporting H2 and indicating that older employees tend to evaluate organizational practices more favorably. The role of education was more nuanced. Higher educational attainment was positively associated with environmental responsibility and procedural clarity, although these effects were not consistent across all dimensions. Therefore, H3 received partial support. Economic variables demonstrated statistically significant and relatively consistent effects across multiple domains, supporting H4, although the explanatory power of some regression models remained moderate. In addition, socio-economic characteristics were significantly associated with perceptions of internal governance mechanisms, including work instructions and supervisory monitoring, providing support for H5.

Recent studies indicate that sustainability outcomes within organizations are shaped by more than formal governance structures alone. They are also mediated through individual-level perceptions, cognitive alignment, and behavioral responses (Wan Azizee et al., 2026; Vuong & Bui, 2026). In this context, the results of this study suggest that employees' perceptions of rational natural resource use and related organizational practices are associated with socio-demographic and economic characteristics.

The results indicate moderate support for environmental responsibility and resource rationalization, alongside more critical perceptions of procedural clarity and supervisory control. These findings suggest that employees evaluate external sustainability practices more favorably than internal governance mechanisms. This interpretation is consistent with research showing that organizational behavior and strategic responses are shaped by contextual pressures and internal decision-making dynamics (Duháček Šebestová et al., 2025). The inferential analyses further indicate that age represents one of the more consistent predictors across the examined domains. Older employees expressed significantly more positive evaluations of resource rationalization, environmental compliance, work instructions, and supervisory monitoring. This generational gradient may reflect differences in organizational tenure, institutional trust, and expectations regarding managerial practices. Older employees may therefore be more aligned with existing organizational structures, whereas younger employees appear to apply more critical evaluative standards (Manroop et al., 2024; Cunha et al., 2026). Younger employees' lower evaluations may indicate higher critical standards, weaker organizational

attachment, or reduced exposure to decision-making processes related to sustainability.

Educational attainment also plays a differentiated role. Higher education is associated with more favorable evaluations of environmental practices, suggesting stronger awareness and cognitive alignment with sustainability strategies (Żywiłek et al., 2025; Dash & Sahoo, 2026). However, lower educational levels are associated with stronger perceptions of supervisory control, which may reflect structural positioning within the organizational hierarchy rather than purely attitudinal differences. Economic variables demonstrate relatively consistent effects across several examined domains. Both personal and household income significantly influence perceptions across multiple domains, particularly environmental responsibility and resource rationalization. Employees with higher economic status tend to evaluate organizational sustainability practices more positively. This suggests that socio-economic position may partially shape the interpretative frameworks through which organizational behavior is assessed (Wong et al., 2025; Qalati & Magni, 2026). At the same time, higher personal income is negatively associated with perceived supervisory monitoring, suggesting that employees in higher economic or hierarchical positions experience greater autonomy and reduced direct control.

Household structure variables further reinforce this socio-economic pattern, indicating that broader economic positioning beyond the workplace also influences organizational evaluation. Overall, the findings indicate that perceptions of rational natural resource use are embedded within broader socio-economic and life-stage contexts. Gender does not emerge as a consistent explanatory factor, whereas age and economic position represent the most stable predictors across descriptive, comparative, and multivariate analyses. These findings suggest that organizational sustainability practices are interpreted through socially structured lenses. Accordingly, such practices are not evaluated uniformly across employees. From a managerial perspective, the findings indicate the need for differentiated internal sustainability management based on employees' socio-demographic and economic profiles. Specifically, managers should prioritize targeted communication strategies for younger and lower-income employees, who exhibit more critical perceptions. This may be achieved by increasing the visibility of sustainability practices and more clearly explaining their operational relevance. This is important because these groups appear to have lower levels of alignment with organizational sustainability initiatives.

In addition, the weaker evaluations of procedural clarity suggest that managers should formalize and standardize work instructions related to resource use and sustainability practices. Clear and standardized written procedures may reduce ambiguity and improve consistency in the implementation of sustainability measures across organizational units. Finally, the observed variation in perceptions of supervisory monitoring indicates that managers should balance control mechanisms with employee autonomy. Higher-income and more experienced employees perceive lower levels of direct supervision. This suggests

that rigid control structures may be less effective for these employee groups. Adapting supervisory approaches to different employee segments may therefore enhance both acceptance and effectiveness of sustainability-related practices.

In theoretical terms, the study contributes to the understanding of sustainability perception as a socially stratified phenomenon (Shimhanda et al., 2026; López et al., 2026). The findings indicate that sustainability perceptions are shaped by demographic and economic positioning rather than solely by organizational performance indicators. These findings reinforce the view that sustainability is not solely an organizational outcome, but a socially constructed process emerging from the interaction between structural conditions and employee-level interpretations.

4. CONCLUSION

The present study examined organizational natural resource management in Serbian tourism enterprises through the perceptions of employees, positioning human capital as a central interpretative dimension of internal sustainability governance. The findings suggest that sustainability perception is not uniformly distributed across the workforce and appears to be associated with socio-demographic and economic characteristics. Age and economic position consistently emerged as the most stable predictors across all examined domains, while gender did not show explanatory relevance and education exerted domain-specific effects. Employees with higher personal and household income and those belonging to older age groups reported more favorable evaluations of rational resource use and environmental responsibility. At the same time, perceptions of supervisory monitoring and procedural clarity varied in relation to educational attainment and economic status, suggesting that hierarchical positioning and socio-economic security influence how governance mechanisms are interpreted. These patterns indicate that sustainability within enterprises operates not only as a formal managerial or regulatory construct but also as a socially mediated organizational reality shaped by life-stage, material conditions, and structural placement within the firm.

The study contributes to the literature by suggesting that sustainability perception within organizations is associated with socio-demographic and economic characteristics, rather than being uniformly shared among employees. This finding extends micro-level sustainability and organizational behavior frameworks by identifying human capital characteristics not only as contextual variables, but as primary explanatory mechanisms shaping how sustainability practices are interpreted at the operational level. In contrast to dominant approaches that emphasize institutional frameworks and corporate strategies, the results suggest that internal sustainability governance may be influenced by socio-economically differentiated perceptions. By conceptualizing sustainability perception as a socially stratified organizational construct, the study introduces a novel perspective that links human capital theory with sustainability research,

highlighting the role of economic position and life-stage factors in shaping the internal legitimacy and interpretation of environmental practices. This perspective also complements socio-ecological and systems-based approaches by linking individual-level interpretations with broader organizational and environmental governance processes.

From a practical standpoint, the results imply that effective sustainability governance requires sensitivity to generational and socio-economic differentiation within the workforce. Perceptual gaps identified among younger and lower-income employees indicate the importance of strengthening internal transparency, procedural clarity, and inclusive communication mechanisms. Sustainability strategies that remain declarative at the managerial level may not achieve full internal legitimacy unless they are translated into visible and comprehensible practices across hierarchical layers.

Several limitations should be acknowledged. The study was based on a non-probabilistic sample drawn from five large tourism enterprises in Serbia, which limits the representativeness of the sample and constrains the generalizability of the findings to the broader population of tourism employees. The cross-sectional research design limits causal inference and does not capture temporal changes in perception. The operationalization of dependent variables through single-item measures restricts construct depth and may affect measurement reliability. Furthermore, the analysis relied exclusively on employee perceptions without incorporating objective environmental performance indicators or managerial assessments, which would enable triangulation of findings.

Future research may expand the analytical framework by incorporating multi-item scales and latent variable modeling in order to deepen conceptual precision. Comparative studies across sectors and national contexts could further clarify whether socio-economic stratification of sustainability perception represents a broader structural pattern. Longitudinal approaches would allow examination of how perceptions evolve in response to organizational reforms or external regulatory changes. Integrating individual-level socio-demographic predictors with organizational-level sustainability policies and measurable environmental outcomes would also provide a more comprehensive multilevel understanding of internal sustainability governance.

Overall, the study suggests that organizational natural resource management in tourism enterprises extends beyond a purely technical or regulatory issue and may also represent a socially embedded process interpreted through the economic and demographic positioning of employees. Sustainability perception emerges as an organizational construct shaped by stratified experience, reinforcing the central role of human capital in the internal legitimacy and practical realization of sustainable development principles.

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LJUDSKI KAPITAL I PERCEPCIJA ODRŽIVOSTI U TURISTIČKIM PODUZEĆIMA U SRBIJI: SOCIOEKONOMSKA ANALIZA

Sažetak

Racionalno upravljanje prirodnim resursima važna je operativna sastavnica održivog razvoja, osobito u gospodarstvima koja ovise o turizmu. Ovaj rad analizira organizacijsko upravljanje prirodnim resursima u turističkim poduzećima u Srbiji kroz percepcije zaposlenika o korištenju resursa i praksama upravljanja. Istraživanje se temelji na anketi provedenoj među 188 zaposlenika u pet velikih turističkih poduzeća. U analizi su primijenjene deskriptivna statistika, t-test, jednofaktorska ANOVA, korelacijska analiza i višestruka regresija. Rezultati pokazuju umjerenu razinu slaganja u procjeni ekološke odgovornosti i racionalnog korištenja resursa, dok su ocjene proceduralne jasnoće i nadzora rukovodstva kritičnije. Dob i socioekonomski status izdvajaju se kao najvažniji prediktori percepcije održivosti. Stariji zaposlenici i oni s višim prihodima pozitivnije procjenjuju ekološke prakse. Rad potvrđuje da su percepcije održivosti socijalno strukturirane unutar organizacija te naglašava važnost ljudskog kapitala u upravljanju održivošću.

Ključne riječi: ljudski kapital, organizacijsko upravljanje prirodnim resursima, održivi razvoj, turistička poduzeća, socio-ekonomske determinante.

JEL klasifikacija: Q01, Q20, Z32, M54.