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# A Case Study on ESG Performance: Brand Equity, Brand Love and Brand Respect in a South Korean Ski Resort

**Abstract:** Objective: This study aims to investigate the structural relationships between the environmental, social and governance (ESG) performance of ski resorts and their brand equity value, encompassing brand awareness, perceived quality, brand associations and brand loyalty, as well as how these factors influence brand love and brand respect. Design/Method/Approach: To achieve this a web-based survey was conducted, and after eliminating outliers, data from a total of 390 responses were analyzed using the SPSS and AMOS statistical software packages. Findings: The research findings indicate a positive correlation between the Environmental, Social and Governance (ESG) performance of ski resorts and brand equity (comprising brand awareness, perceived quality, brand associations and brand loyalty). Moreover, within this relationship, there is a positive correlation between brand equity and the concepts of brand love and brand respect. Conclusions/ Recommendation: This study reveals that in the ski resort industry, superior environmental, social and governance (ESG) performance significantly enhances brand equity dimensions such as brand awareness, perceived quality, brand associations and loyalty. Additionally, the enhancement of these brand equity dimensions further elevates consumer brand love and respect, highlighting their critical role in the branding of ski resorts. Originality/Value: This research underscores the significant impact of environmental, social and governance (ESG) performance on enhancing brand equity within the ski resort industry, linking sustainable practices to improved brand perception and loyalty. It provides valuable insights for industry stakeholders, demonstrating the tangible benefits of integrating ESG considerations into strategic and marketing initiatives, thereby enriching the literature on sustainable business practices in tourism.

**Keywords:** Brand equity; Brand love; Brand respect; ESG performance; Ski tourism

## Introduction

Ski tourism, gaining popularity globally (Deng et al., 2023), plays a key role in economic development and job creation (Shih et al., 2009) while the industry faces new challenges and opportunities due to shifts in the sector (Krzesiwo, Mika, 2023). Climate change significantly impacts ski tourism, shortening ski seasons and leading to market stagnation (Krzesiwo, Mika, 2023). Environmental awareness among tourists (Ha et al., 2022) and advancements in ICT (Tseng et al., 2023) further transform the sector, introducing innovative practices like VR and AR (Lu et al., 2022). Despite extensive research on factors enhancing resort competitiveness, such as ESG (Moscovici, 2022), brand equity (Shin et al., 2023) there is a lack of clarity in applying these concepts in ski tourism. This study aims to clarify and apply ESG metrics, brand equity, brand love and brand respect in this context.

Ski tourism is gaining global popularity and plays a pivotal role in economic development and job creation. The ski tourism industry is highly seasonal and significantly affected by external factors like climate change, which has shortened ski seasons and led to market stagnation. The growing environmental awareness among tourists and advancements in ICTs are propelling sector transformations, including the adoption of innovative practices such as VR and AR. These technologies provide novel experiences and operational efficiencies, thereby enhancing the competitiveness of ski resorts.

This study has been conducted due to the increasing importance of sustainability in tourism and the necessity of integrating ESG practices into ski resorts, which are particularly susceptible to environmental changes. South Korea is the focus of this study due to its burgeoning ski industry and its rising popularity as a winter tourism destination, particularly post-2018 Pyeong Chang Winter Olympics. The South Korean ski market is distinguished by its advanced infrastructure and robust government support for winter sports tourism, establishing the nation as a pivotal player in the global ski tourism market. Moreover, South Korea's ski resorts, renowned for their integration of advanced technologies and sustainability practices, are prime examples for examining the impact of ESG on brand equity and consumer perceptions.

On the demand side, South Korean ski resorts draw on a diverse tourist base, comprising domestic and international visitors, with a notable increase from neighboring countries like China and Japan. The expanding middle class in these regions has driven the growing demand for ski tourism in South Korea. On the supply side, South Korean ski resorts are investing in cutting-edge facilities, snowmaking technology and digital innovations to enhance customer experiences and prolong the ski season, notwithstanding unpredictable weather conditions. Consequently, ski resorts are integral to South Korea's broader tourism strategy, with their success increasingly linked to sustainable business practices. This study aims to elucidate and apply ESG metrics, brand equity, brand love and brand respect within the context of South Korean ski resorts, offering insights on how sustainability initiatives can bolster brand perception and loyalty in this niche tourism market.

## Literature review

### Ski Tourism

The tourism sector has become a truly global force for promoting economic growth and development (Martaleni et al., 2021). Along with tourism's development, travel for skiing

is becoming a favored form of tourism because of its strongly participative nature (Jing, 2007). Ice and snow landscapes can provide not only visually-stimulating experiences for people, but also opportunities for outdoor play and movement (Liu, Guo, 2023).

The skiing tourism industry is characterized by distinct seasonality (Shang et al., 2022), high dependence on external factors (Krzesiwo, Mika, 2023) and elevated levels of risk (Ruedl et al., 2015). These attributes introduce additional complexities to the branding operations within the ski tourism sector.

Moreover, the industry's growing focus on environmental sustainability has become increasingly important as ski resorts aim to enhance their image and competitiveness by adopting greener practices. However, this shift also brings the challenge of 'green-washing' where companies may falsely claim or exaggerate their environmental efforts to attract eco-conscious consumers without making substantial changes (Sun et al., 2023).

In the context of ski tourism, greenwashing can undermine genuine efforts towards sustainability and create a misleading image of environmental responsibility. Some resorts may highlight superficial or symbolic actions, such as marketing their use of renewable energy sources or eco-friendly materials, while failing to address larger, more impactful issues such as carbon emissions from snowmaking or water consumption (Scott et al., 2021). Given the increased consumer demand for eco-friendly tourism options, it is essential for ski resorts to transparently communicate their sustainability initiatives and ensure their claims are backed by verifiable actions to avoid accusations of greenwashing (Ha et al., 2022).

Furthermore, the geographical distribution of ski resort research is characterized by a concentration on key regions such as Canada, Australia, Switzerland, the United States, Austria (Unbehaun et al., 2008) and Japan (Taheri, Thompson, 2020). However, it is essential to note the underrepresentation of regions like South Korea in the current discourse. An investigation into South Korea's ski industry could yield insights into the industry's expansion in unique and unconventional contexts.

**ESG (Environmental, Social, Governance)**

The United Nations Global Compact first proposed the concept of ESG (environmental, social, governance) in 2004 (Chen et al., 2023). In 2006, the Principles for Responsible Investment (PRI) launched by the United Nations further promoted the development of ESG investment globally (Chen et al., 2023). The same year, Goldman Sachs released an ESG research report, integrating the concepts of 'Environment (E), Society (S) and Governance (G)', thereby formalizing the ESG concept (Ramadhan et al., 2023).

Prior scholarly investigations have delved into diverse facets of ESG, encompassing its impact on profitability, financial performance, credit ratings and methodological disparities in ESG rating assessments (Dunbar et al., 2023). Research findings consistently affirm the positive influence of ESG performance on companies, evidenced by improved stock returns, enhanced firm value and reduced debt costs (Wang, Yang, 2023). While most studies acknowledge the positive contribution of ESG to corporate sustainability, it is crucial to emphasize that the initial implementation of ESG demands significant market resources and does not yield immediate economic benefits to companies (Dang et al., 2020). This situation can potentially lead to a competitive disadvantage in the market (Yang et al., 2023).

The ski industry is increasingly adopting ESG practices to address environmental challenges and consumer demands for sustainability. Environmental performance is pivotal for ski resorts due to their dependence on natural snowfall and stable weather conditions. Climate change poses a significant threat, with shorter ski seasons and inconsistent snow coverage becoming more prevalent (Scott et al., 2021). Many resorts are investing in artificial snowmaking technologies and energy-efficient infrastructure to counteract the impacts of climate change and reduce their carbon footprint by utilizing renewable energy sources (Wobus et al., 2017). These practices help maintain operational viability while enhancing the environmental perception of the resort's brand.

Social performance in the ski industry encompasses community engagement, fair labor practices and contributions to local economies. Resorts often act as key employers in rural areas, providing jobs and supporting local businesses during the ski season (Taheri, Thompson, 2020). Prioritizing employee welfare, safety and customer service can bolster a resort's social reputation, thereby strengthening its brand equity.

Governance performance focuses on transparency, ethical management and responsible decision-making. Resorts that implement strong governance practices – such as reporting on sustainability initiatives, adhering to environmental regulations and maintaining high standards of accountability – tend to build greater trust with customers and stakeholders (Broadstock et al., 2021). Governance in the ski industry also involves managing partnerships with local governments, investors and environmental organizations to ensure sustainable operations.

As ski resorts increasingly adopt ESG frameworks to mitigate environmental impact and enhance brand reputation (Broadstock et al., 2021), their branding strategies become more intertwined with sustainability. However, research on how ESG performance influences branding and customer loyalty in ski resorts, particularly in emerging markets like South Korea, is scarce. This study aims to bridge this gap by exploring the role of ESG practices in shaping brand equity and consumer perceptions within South Korea's ski tourism industry.

**Brand Equity**

Keller (1993) underscores in his research that the exploration of brand equity stems from two general motives: firstly, a financial motive driven by the need for accurate valuation of brand equity, either for accounting purposes such as assessing assets on balance sheets or for situations like mergers and acquisitions (De Oliveira et al., 2015); secondly, a strategic motive arises from the aim to enhance marketing efficiency, particularly pertinent in the current landscape of escalating market costs, intensifying competition and plateauing demand.

Currently, there is a lack of consensus among scholars regarding the dimensional distinctions of brand equity (Christodoulides et al., 2015). Aaker (1991) contends that brand equity encompasses not only tangible elements, such as product quality, but also intangible factors, including brand awareness, brand association and brand loyalty. In contrast, Keller (1993) delineates brand knowledge into two fundamental components: brand recognition and brand image emphasizing that positive brand equity wields a direct influence over a company's strategic capabilities, such as facilitating premium pricing, expanding distribution channels and enhancing marketing communication effectiveness, as well as achieving triumphant brand extensions and

licensing ventures (Christodoulides et al., 2006). Despite the various perspectives on the constituents of brand equity, the empirically most prevalent framework utilized in consumer-based brand equity domain modeling, appears to be Aaker's (1991) model (Christodoulides et al., 2015).

When applied to the context of ski tourism, brand equity takes on particular significance due to the highly competitive and seasonal nature of the industry. Ski resorts operate within a narrow timeframe, making it crucial for them to establish strong brand equity to maintain customer loyalty and attract repeat visitors despite the short operational window. In ski tourism, the tangible aspects of brand equity – such as service quality, the condition of ski facilities and safety measures – are fundamental for ensuring a positive customer experience (Taheri, Thompson, 2020). Resorts that consistently deliver high-quality experiences strengthen their brand equity and can command premium pricing, even in competitive markets.

Moreover, the intangible elements of brand equity, such as brand awareness and brand associations, are equally important in this industry. Brand awareness in ski tourism is often linked to a resort's reputation for environmental sustainability, especially as eco-conscious travelers increasingly favor destinations that demonstrate strong environmental responsibility (Namkung, Jang, 2013). For instance, ski resorts that invest in sustainable practices, such as renewable energy usage and effective snow management, can enhance their brand associations, contributing to a positive brand image in the minds of consumers.

Brand loyalty is another critical dimension in the ski tourism sector. Due to the seasonal nature of the industry, resorts must cultivate loyalty to ensure repeat visitation during each ski season. Research shows that brand loyalty in ski Tourism is influenced by various factors, including customer satisfaction, emotional connections to the destination (place attachment), and the perceived quality of services (Kim et al., 2021). Ski resorts with strong brand equity are more likely to retain loyal customers who not only return season after season but also recommend the resort to others, further expanding its brand presence.

## Brand Love

Shimp and Madden (1998) delineated brand love as a relationship between a consumer and an object, encompassing a spectrum of eight levels, ranging from non-liking to loyalty (Shen et al., 2021). Further elucidating this nuanced bond, Carroll and Ahuvia (2006) articulated brand love as a passionate emotional attachment a consumer feels toward a specific trade name when satisfied with its offerings (Yu et al., 2019). Rossiter (2012) expanded upon this, positing that true brand love emerges only when a deep-seated affection and a sense of separation anxiety coalesce. However, some scholars argue that Sternberg's framework is more aptly applied to interpersonal love, distinguished by its bidirectional nature, whereas love towards inanimate objects is inherently unidirectional (Shen et al., 2021). Consequently, there is a cautious approach in applying the concept of love to destination studies (Aro et al., 2018).

In the context of ski tourism, brand love is primarily driven by brand equity dimensions, specifically brand awareness, brand associations, perceived quality and brand loyalty. Brand love is not solely an emotional connection but is cultivated through the positive experiences and associations visitors form with the resort. For instance, brand

awareness provides tourists with a basic understanding of a ski resort, while brand associations connect that awareness to specific emotional experiences, such as the resort's natural beauty, service quality and sustainability practices (Kim et al., 2021). When visitors perceive the quality of a resort's services as high, they are more likely to develop an emotional attachment, and this in turn strengthens brand loyalty.

Ski resorts that focus on delivering high-quality services and enhancing brand associations related to sustainability can foster deeper emotional connections, leading to stronger brand love. This emotional attachment drives repeat visits and encourages positive word-of-mouth, further amplifying the resort's brand value (Namkung, Jang, 2013). Future research should explore how the various dimensions of brand equity work together to foster brand love and how resorts can leverage these insights to strengthen their marketing strategies.

## Brand Respect

In the marketing literature, brand love has had much attention but brand respect has been overlooked (Jahanvi, Sharma, 2021). Roberts (2004) posits that brand respect can be defined as a consumer's positive perceptions towards a specific brand. However, other scholars like Jahangir and Sharma (2021), as well as Shuv-Ami (2018), perceive brand respect as the 'functional attributes' of a brand, emphasizing that it is an affirmative attitude resulting from a consumer's evaluation of the brand based on trust, performance and reputation. Several sociologists and psychologists have affirmed that respect is the cornerstone of all effective businesses, establishing strong mutual relationships between consumers and brands (Jahanvi, Sharma, 2021). Without respect, love becomes meaningless, making respect indispensable for sustaining long-term love in relationships (Kim et al., 2021).

Brand respect, on the other hand, is grounded in tourists' rational evaluations of the resort's brand equity dimensions, particularly service quality, brand associations and brand loyalty. Unlike brand love, which is driven by emotional attachment, brand respect arises from trust and admiration for the resort's reliability and performance. Ski resorts that consistently deliver high perceived quality through well-maintained facilities and professional staff are more likely to earn brand respect, which, in turn, enhances the resort's overall reputation and customer loyalty (Taheri, Thompson, 2020).

Environmental sustainability also plays a key role in shaping brand respect. Resorts that take proactive measures to reduce their environmental impact, such as using renewable energy and responsibly managing resources, can increase positive brand associations and earn the trust of eco-conscious consumers (Namkung, Jang, 2013). This trust, grounded in governance and ethical management, strengthens tourists' respect for the resort and promotes long-term loyalty.

While direct research on brand respect in ski tourism is limited, it is clear that high perceived quality, strong brand associations and brand loyalty significantly contribute to consumer respect for a brand. Future studies should explore how these brand equity dimensions specifically impact brand respect, helping ski resorts build stronger functional and emotional connections with their visitors.

**Theoretical framework and hypotheses development**

As consumer preferences increasingly favor sustainable (Andereck, 2009) and ethical practices (Dang et al., 2020), brands aligning with these values witness a significant boost in recognition and trust (Sujanska, Nadanyiova, 2023). A survey by Tang et al. (2012) revealed that 82% of environmentally high-performing companies regard an enhanced corporate reputation as a key competitive edge. This underscores the vital importance of environmental stewardship in shaping brand equity and strategic market positioning. Chen et al. (2015) contends that green products, in harmony with consumer preferences for environmentally conscious practices, enhance the perception of quality. Implementing strategies such as proficient waste management and carbon offset initiatives aligns with consumer anticipations, thereby fostering favorable brand association, brand association, as posited by Sujanska and Nadanyiova (2023). Grounded in empirical evidence, research by Zulvianti et al. (2022) reveals that a blend of environmental and other critical elements significantly influences tourist contentment. Rodríguez-Molina et al. (2019) asserted that the satisfaction derived from a destination notably impacts the loyalty towards it. In the light of the aforementioned studies, we formulate the following research hypotheses:

H1-1: Environmental performance has a positive impact on brand awareness.
H1-2: Environmental performance has a positive impact on perceived quality.
H1-3: Environmental performance has a positive impact on brand association.
H1-4: Environmental performance has a positive impact on brand loyalty.

Godfrey (2005) argues that although philanthropic initiatives and corporate social responsibility (CSR) efforts may not produce explicit, tangible or discrete exchange values for firms, they contribute to the accumulation of intangible strategic assets like reputational capital. This, in turn, enhances brand recognition. On a related note, Wang et al. (2021) point out that consumer perceptions of CSR activities can positively influence brand awareness by increasing the likelihood that customers will recognize a brand. Continuing on this trajectory, societal factors are also considered to be related to perceived quality. Wang et al. (2021) contend that CSR and perceived quality are both geared towards generating perceptions of reliability, sincerity and mutual benefit. Moreover, existing research demonstrates that a company's social performance exerts a significant influence on consumer brand associations. Supporting this, a study by Banerjee and Dasgupta (2021) surveyed 322 respondents in the Kolkata metropolitan area and found a positive correlation between CSR initiatives in the edible oil sector and consumer perceptions of brand quality. Similarly, social performance has been shown to impact customer loyalty. A study by Martínez and Nishiyama (2019) showed that CSR positively influences not only brand image and perceived quality, but also brand awareness and brand loyalty. In the light of these findings, we propose the following hypotheses:

H2-1: Social performance has a positive impact on brand awareness.
H2-2: Social performance has a positive impact on perceived quality.
H2-3: Social performance has a positive impact on brand association.
H2-4: Social performance has a positive impact on brand loyalty.

There exists a complex yet distinct correlation between the quality of corporate governance and brand recognition (Esendemirli, Saygili, 2014). Specifically, good governance mechanisms – such as effective information disclosure, responsible corporate behavior and high levels of transparency (Gaa, 2009) – not only act as pillars that sustain

a firm's positive image in the public eye and media, but they also serve as the underlying factors that boost brand recognition. This positive exposure subsequently translates into higher brand recognition. When a firm demonstrates a transparent governance structure and clear accountability mechanisms, consumers are inclined to view it as a trustworthy enterprise (Mishra, 2018). This established trust inevitably converts into higher expectations for the quality of the enterprise's products or services, serving as a form of 'soft quality assurance'. Companies with robust, transparent governance structures that prioritize corporate social responsibility tend to encourage consumers to form more positive, valuable and meaningful associations with a brand. In practical terms, the public release of financial and corporate responsibility reports serves to further enhance consumers' trust in a brand, which then cements brand associations linked with words like 'honesty' and 'transparency' (Johari et al., 2018). Good governance mechanisms enable firms to manage their brand image and reputation more capably (Hidayanti et al., 2018). Once a positive brand image is firmly established, consumers are naturally more likely to engage in long-term relationships with it, consequently boosting brand loyalty. Based on the above research, we establish the following research hypotheses:

H3-1: Governance performance has a positive impact on brand awareness.

H3-2: Governance performance has a positive impact on perceived quality.

H3-3: Governance performance has a positive impact on brand association.

H3-4: Governance performance has a positive impact on brand loyalty.

High brand awareness not only enhances a brand's visibility but also bolsters the trust that consumers place in it (Molinillo et al., 2017). When a brand becomes well-known within its field, consumers are more likely to perceive it as trustworthy (Nguyen Viet, Nguyen Anh, 2021) because it has demonstrated its value in the market and has earned recognition from a broad customer base (Zhang, Zheng, 2021). This cultivated sense of trust is instrumental in building brand loyalty and further enhancing brand love (Firend, Alvandi, 2015). Simultaneously, brand recognition is an indispensable element in elevating brand esteem. It lays the essential groundwork and conditions for consumer admiration. A brand that enjoys high visibility secures a formidable position in the consumer psyche, acting as the preliminary step in securing their esteem (Karam, Saydam, 2015).

However, it is crucial to recognize that the relationship between brand awareness and brand love is not automatic. Brands must proactively work to meet consumer needs and expectations by delivering high-quality products and services (Khuong, Tram, 2015). When a brand consistently delivers high-quality products or services, it satisfies and often exceeds customer expectations, engendering a deep emotional response that can manifest as brand love (Yuliansyah, Handoko, 2019). This affection is not solely based on the functional attributes of the brand but also on the perceived excellence that contributes to the consumer's overall satisfaction and delight (Liao et al., 2022). Respect for a brand is cultivated through its demonstrated competence and delivery of quality. Consumers respect brands that consistently provide high-quality products or services, as this reflects the brand's commitment to excellence and reliability (Chen, Chang, 2011). This respect is a form of high esteem that goes beyond the initial satisfaction of quality and is an acknowledgment of the brand's superior position in the market.

Social identity theory underpins the nexus between brand associations and brand love proposing that consumers may harbor profound love for brands whose associative content resonates with their personal identities, values and lifestyles, thus rendering

the brand intimately linked to their self-concept (Hawes, 2015). Social identity theory also elucidates the relationship between brand associations and brand respect. When consumers perceive a brand as emblematic of their social group or as an aspirational identity, respect for the brand is heightened (Kuo, Hou, 2017). The brand is not only a choice but becomes represents the consumer's self-image and social standing (Papadopoulos et al., 2018).

Regular engagement from loyal customers, such as repeat purchases and positive referrals, not only enhances brand recognition but also builds emotional connections, leading to brand love (Song, Kim, 2022). Moreover, loyal consumers often perceive a brand as a reflection of their social identity and image. In this context, brand love is not solely derived from the product's qualities; it also emerges from the lifestyle, values and social status that the brand represents, further integrating the brand into the consumer's personal identity (Oyenuga et al., 2021). Loyal customers often harbor a profound trust and affinity towards a brand, which translates into a deep respect for it. Consequently, these consumers are inclined to propagate a brand's values through word-of-mouth, thereby enhancing its image and indirectly elevating other consumers' respect for it (Pervaiz, 2023). Moreover, ongoing interactions between the brand and its devoted customers, such as after-sales service and customer relationship management, serve to further strengthen positive sentiments towards the brand, thereby boosting its prestige (Sari et al., 2021). Based on the above research, we establish the following research hypotheses:

H4-1: Brand awareness has a positive impact on brand love.
H4-2: Brand awareness has a positive impact on brand respect.
H4-3: Perceived quality has a positive impact on brand love.
H4-4: Perceived quality has a positive impact on brand respect.
H4-5: Brand association has a positive impact on brand love.
H4-6: Brand association has a positive impact on brand respect.
H4-7: Brand loyalty has a positive impact on brand love.
H4-8: Brand loyalty has a positive impact on brand respect.

Figure 1 shows the proposed conceptual framework. A total of four study constructs (i.e. ESG Performance, Brand equity, Brand Love, and Brand Respect) are included in Figure 1.

## Research design

### Questionnaire Design

In this study, the questionnaire was designed to encompass two main sections. The first focuses on participants' perceptions regarding ESG factors, brand equity components and the affective dimensions of branding, which include brand love and brand respect.

A preliminary list of measurement items was prepared through a review of the literature related to ESG performance (Bae et al., 2023; *ESG Reporting Guide 2019*; Matos, 2020; Sahin et al., 2022), brand equity (Baalbaki, Guzmán, 2016; Yoo et al., 2000; Yoo, Donthu, 2001b), brand love (Carroll, Ahuvia, 2006; Song, Bae, et al., 2019; Song, Wang, et al., 2019), and brand respect (Song, Bae, et al., 2019; Song, Wang, et al., 2019). Multi-item and five-point Likert scales from 'Extremely disagree' (1) to 'Extremely agree' (5) were employed to measure study constructs. Considering the specific survey items, ESG

*Figure 1.* Conceptual Model
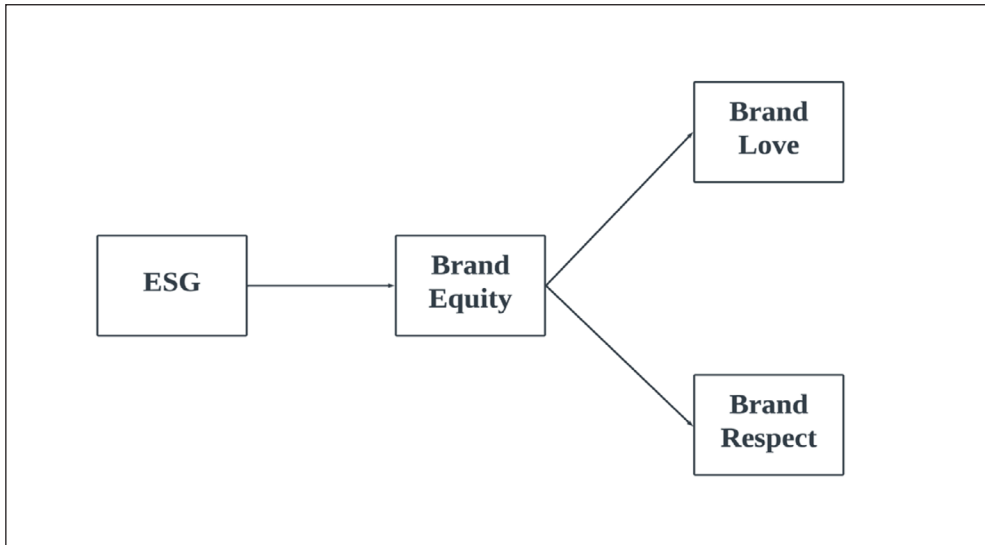


Source: author

performance was evaluated with fourteen items (five on environmental performance, five on social performance and four on governance performance) (e.g. 'I believe that High1 Resort is excelling in reducing greenhouse gases', and 'It is my impression that High1 Resort is excelling in staff education and training' and 'I am of the opinion that High1 Resort actively opposes corruption and bribery'). Brand equity is operationalized with sixteen items (three on brand awareness; five on perceived quality; three on brand association; five on brand loyalty) (e.g. 'I possess a thorough knowledge of High1 Resort'; 'The ski trails at High1 Resort are of exceptionally high quality'; 'The features of High1 Resort readily spring to mind'; and 'I am committed to visiting High1 Resort on a regular basis'). Meanwhile brand love was evaluated by five items (e.g. 'I cherish High1 Resort deeply'). In addition, brand respect was operationalized with three items (e.g. 'I speak highly of High1 Resort').

To analyze the collected data, SPSS 27 and AMOS 26 software were employed for statistical analysis. Initially, Mahalanobis distance was used to detect and exclude multivariate outliers, ensuring the robustness of the data. Confirmatory Factor Analysis (CFA) was then performed to assess the reliability and validity of the constructs, with metrics such as Composite Reliability (CR), Average Variance Extracted (AVE), and Cronbach's alpha evaluated. Structural Equation Modeling (SEM) was utilized to test the hypothesized relationships between constructs, enabling the identification of direct and indirect effects. Model fit indices, including $\chi2/df$, RMR, CFI, NFI, GFI and AGFI, were examined to ensure the structural model's appropriateness. Bootstrapping methods were applied to confirm the stability and significance of the results. These analytical techniques collectively provided a comprehensive understanding of the relationships between ESG performance, brand equity, brand love and brand respect.

The final section of the questionnaire includes questions designed to collect basic demographic information about the participants, such as their place of residence, age, gender, education level, marital status, monthly income and occupation. This information

will provide insights into the participants' backgrounds and demographic characteristics, enhancing the understanding of their exposure to different skiing tourism destinations, consumption habits and potential demands for skiing tourism. In order to enhance the content and face validity of our research instrument, a pre-test was conducted with a panel consisting of four academics, six practitioners and seven frequent customers within the ski resort industry. Their valuable feedback led to substantial revisions and refinements of the initial questionnaire. The specific measurement items for each construct are provided in the table below.

*Table 1.* Measurement items

| Constructs | Items | References |
|---|---|---|
| Environmental Performance (EP) | I believe that High1 Resort is excelling in reducing greenhouse gases. | Bae et al.,2023; Boufounou et al., 2023; *ESG Reporting Guide 2019*, 2019; Matos, 2020; Narula et al., 2023; Sahin et al., 2022; Zahid et al., 2023 |
| | I also think that High1 Resort is performing admirably in diminishing wastewater. | |
| | In my opinion, High1 Resort is doing well in reducing solid waste. | |
| | I think that High1 Resort is doing well in the utilization of renewable energy. | |
| | I am of the opinion that High1 Resort is proficiently improving the company's environmental footprint. | |
| Social Performance (SP) | I believe that High1 Resort is effectively safeguarding the health of its employees. | Bae et al., 2023; Boufounou et al., 2023; *ESG Reporting Guide 2019*, 2019; Matos, 2020; Narula et al., 2023 |
| | I think that High1 Resort ensures equal job opportunities for female and male staff. | |
| | It is my impression that High1 Resort is excelling in staff education and training. | |
| | I think that High1 Resort is making a significant contribution to society. | |
| | I am convinced that High1 Resort is making a substantial contribution to the development of the local community. | |
| Corporate Governance (CG) | I am of the opinion that High1 Resort actively opposes corruption and bribery. | Matos, 2020; Sahin et al., 2022 |
| | I believe the remuneration of the High1 Resort management to be reasonable. | |
| | The composition, size, and gender ratio of the High1 Resort's board are, in my view, sensible. | |
| | I also consider the internal controls and risk management practices of High1 Resort to be judicious. | |
| Brand Awareness (BA) | I am more familiar with High1 Resort compared to other competing ski resorts. | Kim, H., Kim, W.G. 2005; Pina, Dias, 2021; Yoo, Donthu, 2001b |
| | I possess a thorough knowledge of High1 Resort. | |
| | I am well-acquainted with the characteristics of High1 Resort, such as its diverse ski trails and modern facilities. | |

| | | |
|---|---|---|
| Perceived Quality (PQ) | The ski trails at High1 Resort are of exceptionally high quality. | Baalbaki, Guzmán, 2016; Yoo et al., 2000; Yoo, Donthu, 2001 |
| | The surrounding scenery of High1 Resort is remarkably beautiful. | |
| | The quality of accommodation and dining at High1 Resort is superior. | |
| | The transportation at High1 Resort is exceedingly convenient. | |
| | The quality of the infrastructure around High1 Resort is superior. | |
| Brand Association (BAS) | High1 Resort possesses a unique image when compared to other ski resorts. | Pina, Dias, 2021; Yoo et al., 2000; Yoo, Donthu, 2001 |
| | The symbols or logos of High1 Resort are easily memorable. | |
| | The features of High1 Resort readily spring to mind. | |
| Brand Loyalty (BL) | I intend to continue patronizing High1 Resort in the future. | Cambra-Fierro et al., 2019; Pina, Dias, 2021; Yoo et al., 2000; Yoo, Donthu, 2001 |
| | High1 Resort is my preferred choice among various ski resort options. | |
| | As long as High1 Resort exists, the likelihood of me selecting an alternative ski resort is low. | |
| | I regard High1 Resort as the premier destination for skiing and recreation. | |
| | I am committed to visiting High1 Resort on a regular basis. | |
| Brand Love (BLO) | I cherish High1 Resort deeply. | Carroll, Ahuvia, 2006; Song, Bae, et al., 2019; Song, Wang, et al., 2019 |
| | High1 Resort brings me immense joy. | |
| | I believe High1 Resort to be truly marvelous. | |
| | The mere thought of High1 Resort uplifts my spirits. | |
| | Utilizing High1 Resort invigorates me. | |
| Brand Respect (BR) | I speak highly of High1 Resort. | Jahanvi, Sharma, 2021; Song, Bae, et al., 2019; Song, Wang, et al., 2019 |
| | I am enchanted by High1 Resort. | |
| | I perceive High1 Resort as a sincere corporation. | |

Source: author

## 3.2. Data Collection

The data for this study were collected at High1 Ski Resort, one of South Korea's premier ski destinations, widely favored by skiing and snowboarding enthusiasts. The resort has gained recognition for its exceptional performance in ESG domains, rendering it an ideal location for this survey. Data collection took place from October 15th to November 21st, 2023. Embrian provided valuable assistance in executing the survey. A dedicated team of 15 well-trained surveyors approached visitors at High1 Ski Resort randomly, inviting them to participate in the survey. Visitors were approached during various times of the day and week, covering both peak and non-peak periods to ensure the sample captured a broad range of customers, including families, solo travelers and groups. Efforts

were made to include both domestic and international tourists, reflecting the actual demographic composition of High1 Ski Resort's visitors as reported in the resort's annual customer statistics. Those who met the criteria and expressed their willingness to participate received links to the questionnaire. In total, 420 survey questionnaires were distributed. Following the removal of responses with excessively brief completion times and those exhibiting uniform responses across all items, 390 valid questionnaires remained. This yielded an impressive valid questionnaire rate of 93%. The specific details are shown in Table 2.

*Table 2.* Demographic characteristics of the respondents (N = 390)

| Variable | N(%) | Variable | N(%) |
|---|---|---|---|
| Age | | 3,000,000–3,990,000 ₩ | 58 (1.9) |
| Under 20 years old | 31 (7.9) | 4,000,000–4,990,000 ₩ | 42 (10.8) |
| 20~29 years old | 117 (30.0) | 5,000,000–5,990,000 ₩ | 83 (21.3) |
| 30~39 years old | 98 (25.1) | 6,000,000–6,990,000 ₩ | 67 (17.2) |
| 40~49 years old | 78 (20.0) | 7,000,000–7,990,000 ₩ | 36 (9.2) |
| 50~59 years old | 47 (12.1) | Over 8,000,000 ₩ | 31 (7.9) |
| 60 years old and above | 19 (4.9) | **Occupation** | |
| Gender | | Public Servant / Public Institution Employee | 51 (13.1) |
| Male | 203 (52.1) | Corporate Executive | 62 (15.4) |
| Female | 187 (47.9) | Freelancer | 60 (15) |
| **Education** | | White-collar worker | 70 (17.9) |
| Junior High School or below | 37 (9.5) | Blue-collar worker | 51 (13.1) |
| High School/ Vocational School | 79 (20.3) | Student | 15 (38.8) |
| Associate degree/ Bachelor's Degree | 185 (47.4) | Retired | 30 (7.7) |
| Master's Degree or above | 89 (22.8) | Others | 51 (13.1) |
| **Income** | | **Marital status** | |
| Blow 1,000,000 ₩ | 13 (3.3) | Single | 165 (42.3) |
| 1,000,000–1,990,000 ₩ | 27 (6.9) | Married | 192 (49.2) |
| 2,000,000–2,990,000 ₩ | 33 (8.5) | Divorced | 33 (8.5) |

Source: author

## Results

### Measurement model

Prior to data analysis, Mahalanobis distance was employed to identify multivariate outliers. The results revealed two extreme cases. These outliers were subsequently removed to facilitate further analysis, leaving a total of 388 responses for consideration. The measurement model was first generated to assess the quality of the measurements. A confirmatory factor analysis was utilized. The results of the measurement model assessment with a maximum likelihood estimation method showed an adequate fit to the

*Table 3.* Results of measurement models

| Constructs | EP | SP | GP | BA | PQ | BAS | BL | BLO | BR | Items | Results |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Environmental Performance (EP) | **0.800** | 0.360 | 0.300 | 0.417 | 0.320 | 0.431 | 0.371 | 0.402 | 0.228 | EP1 | 0.800 |
| | | | | | | | | | | EP2 | 0.745 |
| | | | | | | | | | | EP3 | 0.837 |
| | | | | | | | | | | EP4 | 0.817 |
| | | | | | | | | | | EP5 | 0.689 |
| Social Performance (SP) | 0.130 | **0.834** | 0.423 | 0.479 | 0.404 | 0.527 | 0.549 | 0.440 | 0.350 | SP1 | 0.782 |
| | | | | | | | | | | SP2 | 0.811 |
| | | | | | | | | | | SP3 | 0.862 |
| | | | | | | | | | | SP4 | 0.873 |
| | | | | | | | | | | SP5 | 0.839 |
| Governance Performance (GP) | 0.090 | 0.179 | **0.775** | 0.469 | 0.380 | 0.493 | 0.430 | 0.402 | 0.454 | GP1 | 0.784 |
| | | | | | | | | | | GP2 | 0.776 |
| | | | | | | | | | | GP3 | 0.733 |
| | | | | | | | | | | GP4 | 0.807 |
| Brand Awareness BA | 0.174 | 0.229 | 0.220 | **0.787** | 0.330 | 0.541 | 0.528 | 0.482 | 0.467 | BA1 | 0.841 |
| | | | | | | | | | | BA2 | 0.769 |
| | | | | | | | | | | BA3 | 0.747 |
| Perceived Quality (PQ) | 0.102 | 0.163 | 0.144 | 0.109 | **0.802** | 0.342 | 0.310 | 0.398 | 0.313 | PQ1 | 0.756 |
| | | | | | | | | | | PQ2 | 0.820 |
| | | | | | | | | | | PQ3 | 0.765 |
| | | | | | | | | | | PQ4 | 0.850 |
| | | | | | | | | | | PQ5 | 0.816 |
| Brand Associations (BAS) | 0.186 | 0.278 | 0.243 | 0.293 | 0.117 | **0.823** | 0.444 | 0.418 | 0.430 | BAS1 | 0.769 |
| | | | | | | | | | | BAS2 | 0.832 |
| | | | | | | | | | | BAS3 | 0.864 |
| Brand Loyalty (BL) | 0.138 | 0.301 | 0.185 | 0.279 | 0.096 | 0.197 | **0.823** | 0.460 | 0.266 | BL1 | 0.759 |
| | | | | | | | | | | BL2 | 0.800 |
| | | | | | | | | | | BL3 | 0.852 |
| | | | | | | | | | | BL4 | 0.873 |
| | | | | | | | | | | BL5 | 0.829 |
| Brand Love (BLO) | 0.162 | 0.194 | 0.167 | 0.232 | 0.158 | 0.175 | 0.212 | **0.748** | 0.228 | BLO1 | 0.741 |
| | | | | | | | | | | BLO2 | 0.841 |
| | | | | | | | | | | BLO3 | 0.773 |
| | | | | | | | | | | BLO4 | 0.699 |
| | | | | | | | | | | BLO5 | 0.677 |
| Brand Respect (BR) | 0.052 | 0.123 | 0.206 | 0.218 | 0.098 | 0.185 | 0.071 | 0.052 | **0.763** | BR1 | 0.701 |
| | | | | | | | | | | BR2 | 0.837 |
| | | | | | | | | | | BR3 | 0.745 |
| CR | 0.855 | 0.919 | 0.858 | 0.829 | 0.900 | 0.862 | 0.913 | 0.846 | 0.806 | Model fit CMIN/DF: 1.735 |  |
| Cronbach's Alpha | 0.880 | 0.917 | 0.854 | 0.827 | 0.895 | 0.861 | 0.909 | 0.858 | 0.805 | RMR: 0.039 GFI:0.904 AGFI:0.889 CFI: 0.962 NFI: 0.914 |  |

Note: The values of AVE highlighted in bold are along the diagonal. Correlations among latent constructs are above the diagonal. The squared correlations among latent constructs are displayed below the diagonal. The last column of the table presents the factor loadings from the confirmatory factor analysis (CFA). All standardized factor loadings are significant at p < 0.01.

Source: author

data (χ2/df = 1.735, p < .01, RMR = .039, CFI = .962, NFI = .914, GFI = .904, AGFI = .889). All standardized loadings were significant at p < .01, confirming the strength of their relationships with the latent variables. The standardized factor loadings of each item are significant and exceed the cutoff value of 0.5, ranging from 0.677 to 0.873, which indicates that the items effectively measure the constructs. Cronbach's alpha coefficients for the latent variables ranged from 0.805 to 0.907, all surpassing the threshold of 0.5. The CR values ranged from 0.806 to 0.919, all exceeding the threshold of 0.7. This suggests that the measurement model exhibits acceptable reliability. The AVE values (highlighted in bold are along the diagonal) ranged from 0.748 to 0.834, each of these values exceeds their corresponding correlations with other factors, thus demonstrating robust discriminant validity. These types of evidence supported the convergent and discriminant validity of the measurements.

## Structural model

The study's findings elucidate that ESG performance markedly influences key brand metrics. Importantly, the research accentuates the nexus between these metrics and brand affection indicators, such as brand love (BLO) and brand respect (BR).

Specifically, environmental performance (EP) exerts a positive effect on brand affection (BA) (path coefficient: 0.240, p < 0.001), perceived quality (PQ) (path coefficient: 0.165, p < 0.001), brand association strength (BAS) (path coefficient: 0.233, p < 0.001), and brand loyalty (BL) (path coefficient: 0.168, p < 0.001). Social performance (SP) also shows a significant positive impact on these brand metrics: BA (path coefficient: 0.282, p < 0.001), PQ (path coefficient: 0.401, p < 0.001), BAS (path coefficient: 0.325, p < 0.001), and BL (path coefficient: 0.251, p < 0.001). Similarly, governance performance (GP) positively influences BA (path coefficient: 0.300, p < 0.001), PQ (path coefficient: 0.231, p < 0.001), BAS (path coefficient: 0.299, p < 0.001), and BL (path coefficient: 0.223, p < 0.001). These results underscore the critical role of SP and GP in enhancing brand equity dimensions.

Moreover, the impact of these brand equity dimensions on BLO and BR is significant. BA notably influences both BLO (path coefficient: 0.278, p < 0.001) and BR (path coefficient: 0.208, p < 0.001). The effect of PQ on BLO (path coefficient: 0.220, p < 0.001) and BR (path coefficient: 0.109, p < 0.01) is substantial. BAS positively contributes to BLO (path coefficient: 0.159, p < 0.01) and BR (path coefficient: 0.176, p < 0.01). Furthermore, BL significantly affects BLO (path coefficient: 0.138, p < 0.01) and BR (path coefficient: 0.241, p < 0.001). These findings indicate a strong correlation between higher brand awareness, perceived quality, brand association and brand loyalty with increased brand love and respect, highlighting their importance in cultivating a robust brand image.

*Table 4.* Hypothesis Testing results

|  | Hypothesis | Coefficients | t-Value | P-value | Results |
|---|---|---|---|---|---|
| H1-1 | EP→BA | 0.240 | 5.122 | *** | Accepted |
| H1-2 | EP→PQ | 0.165 | 3.441 | *** | Accepted |
| H1-3 | EP→BAS | 0.233 | 5.165 | *** | Accepted |
| H1-4 | EP→BL | 0.168 | 3.844 | *** | Accepted |

| H2-1 | SP→BA | 0.282 | 5.687 | *** | Accepted |
|------|-------|-------|-------|-----|----------|
| H2-2 | SP→PQ | 0.401 | 4.925 | *** | Accepted |
| H2-3 | SP→BAS | 0.325 | 6.708 | *** | Accepted |
| H2-4 | SP→BL | 0.251 | 8.438 | *** | Accepted |
| H3-1 | GP→BA | 0.300 | 6.002 | *** | Accepted |
| H3-2 | GP→PQ | 0.231 | 4.521 | *** | Accepted |
| H3-3 | GP→BAS | 0.299 | 6.196 | *** | Accepted |
| H3-4 | GP→BL | 0.223 | 4.803 | *** | Accepted |
| H4-1 | BA→BLO | 0.278 | 4.713 | *** | Accepted |
| H4-2 | BA→BR | 0.208 | 3.407 | *** | Accepted |
| H5-1 | PQ→BLO | 0.220 | 4.637 | *** | Accepted |
| H5-2 | PQ→BR | 0.109 | 2.186 | ** | Accepted |
| H6-1 | BAS→BLO | 0.159 | 2.927 | ** | Accepted |
| H6-2 | BAS→BR | 0.176 | 3.040 | ** | Accepted |
| H7-1 | BL→BLO | 0.138 | 2.684 | ** | Accepted |
| H7-2 | BL→BR | 0.241 | 4.347 | *** | Accepted |

Source: author

As depicted in Figure 2, R-squared values indicate that 39% of brand awareness is explained by its antecedents, 24% of perceived quality, 43% of brand association, 39% of brand loyalty, 33% of brand love and 29% of brand respect. These R-squared values in the structural model signify that the proposed model possesses robust explanatory power, demonstrating the effectiveness of the hypothesized relationships.

*Figure 2.* Structural model results
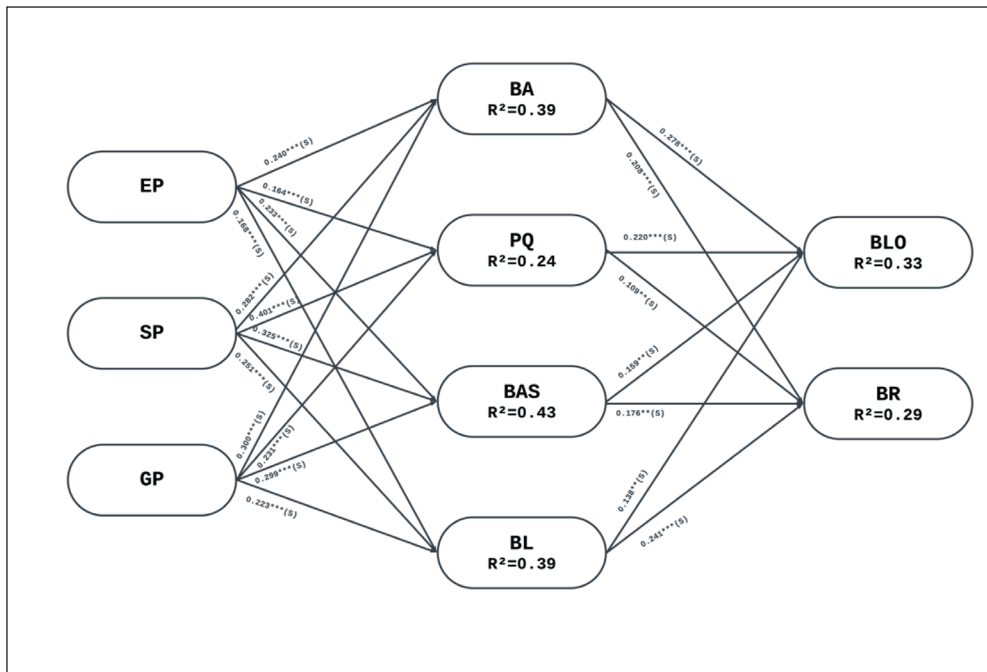


Source: own elaboration

## Research Conclusions and Discussion

The analysis reveals that ESG performance significantly enhances brand equity, with environmental performance driving higher brand awareness, perceived quality, brand associations and loyalty. Social performance and governance also contribute to these dimensions, highlighting the importance of community engagement, employee welfare and ethical management in shaping positive consumer perceptions. These findings underscore the role of ESG practices in fostering a strong, trusted brand image within the ski tourism industry.

Additionally, brand equity dimensions such as awareness, quality, associations and loyalty positively influence brand love and respect, emphasizing their importance in building emotional and rational consumer connections. Strong ESG performance thus enhances not only loyalty but also deepens consumer attachment and admiration for ski resort brands.

This study highlights the critical role of ESG performance in shaping brand equity, brand love and brand respect in the ski tourism industry. The research demonstrates that strong ESG practices enhance brand loyalty, build consumer trust and foster emotional connections, thereby improving brand reputation and long-term competitiveness in the eco-conscious tourism market.

## Research Limitations and Future Research

One limitation of this study is its focus on South Korean ski resorts. Future research could investigate whether these findings apply to ski resorts in other regions, such as the Alps or Rockies, where varying environmental and social contexts may shape different consumer expectations and brand dynamics. Expanding the geographic scope of future studies would provide a more comprehensive understanding of how ESG performance influences brand equity and consumer loyalty across diverse tourism destinations.

Additionally, this research primarily employed quantitative methods to assess brand equity dimensions and ESG performance. Future studies could benefit from incorporating qualitative approaches, such as in-depth interviews or case studies, to explore the nuances of how ESG practices influence brand perception and consumer behavior. This mixed-methods approach would offer a more holistic perspective on the interplay between sustainable business practices and brand equity, potentially uncovering insights that may not be captured through quantitative analysis alone.

Furthermore, this study acknowledges the potential risk of greenwashing in influencing the implementation of ESG practices within the ski tourism industry. While ESG performance is increasingly used as a benchmark for sustainability, some ski resorts may exaggerate or misrepresent their environmental initiatives to attract eco-conscious consumers. This not only undermines the credibility of genuine sustainability efforts but may also mislead stakeholders and reduce trust in ESG claims. Future research should consider this issue by examining the transparency and authenticity of ESG reporting in ski resorts and exploring mechanisms to mitigate the risk of greenwashing in the tourism sector.

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