

# UNDERSTANDING AND IMPLEMENTING ETHICAL CODES: AN INQUIRY INTO THE TOURIST SECTOR OF MACAU SAR.

## 理解和执行 对澳门旅游部门的调查报告。

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### Abstract

With over 28M visitors (DSEDT 2024) visiting Macau in 2023, Macau is a famous gaming and tourist destination in Asia. If the tourism sector wants to attract more business and be sustainable, it may need to invest more to fulfil this goal. More investment in social responsibilities means more focus on local markets and more expenditure. However, climate change effects have emerged dramatically in recent years; the tourism sector has to face more challenges in terms of weather and environmental issues. The United Nations Global Compact noted, “By committing to sustainability, business can take shared responsibility for achieving a better world”. The ideal situation is that the tourism business can bring tremendous income to Macau and benefit the local community. Still, the COVID-19 pandemic in Macau<sup>1</sup> and nearby cities has caused many SMEs to close down or find it hard to maintain their everyday operations. What do these owners think about continuing their business? Are there any traditional ethical practices or codes they are following? If so, what incentives do they have in this new economic paradigm?

1 The first COVID-19 case was reported in late January 2020.

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### 摘要

澳门是亚洲著名的博彩和旅游胜地，2023年访澳旅客将超过2800万人次（DSEDT 2024）。如果旅游业想要吸引更多业务并实现可持续发展，可能需要投入更多资金来实现这一目标。对社会责任更多投资意味着更加关注本地市场和更多支出。然而，近年来气候变化的影响已经显现，旅游业必须面对更多天气和环境问题的挑战。《联合国全球契约》指出：“通过致力于可持续发展，企业可以为实现更美好的世界共同承担责任”。理想的情况是，旅游业能为澳门带来巨大的收入，并造福当地社区。然而，COVID-19在澳门<sup>1</sup>及附近城市的流行已导致许多中小企业倒闭或难以维持日常运营。这些企业主对继续经营有何看法？他们是否遵循传统的道德实践或准则？如果有，在这种新的经济模式下，他们有什么激励措施？

1 2020年1月底报告了第一例COVID-19病例。

## MISFITTS 不合时宜者

Keywords: Business Ethics, Ethical Codes, Stewardship codes in Macau Tourism, Cooperate Social Responsibilities.

### Introduction

The tourism sector is Macau's primary industry; in 2023, tourist spending was MOP71.25 billion, an increase of 2.9 times compared to 2022 figures.<sup>2</sup> With the gaming service export increase of 343.7% in 2023, tourism is heading toward leading economic growth again. Besides the six gaming operators, the SMEs in Macau also contribute a lot to the economy as they provide services to visitors and support to the gaming operators. SME stands for Small to Medium Enterprises. Different countries have different standards for defining SME businesses. Although the Government Census Service does not have a particular definition for SMEs in Macau, according to the Macau SAR Government SME Aid Scheme,<sup>3</sup> SMEs should have less than 100 personnel. Macau's economic scale is not massive. The six gaming operators and large resorts or hotels generate most of the tourism income. The rest of the industry is SME businesses like restaurants and attractions. These companies serve tourists directly and support the gaming operators in Macau simultaneously. Therefore, it plays a significant role in Macau's economic structure.

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2 Figures from the 2023 Macau Economy Introduction by Macau SAR Government Economic and Technology Development Bureau.

3 SME Aid Scheme by Macau Government Economic and Technological Development Bureau

关键词:商业道德、道德准则、澳门旅游业管理准则、合作社会责任。

### 导言

旅游业是澳门的第一产业；2023年，游客消费额为712.5亿澳门元，比2022年增长2.9倍<sup>2</sup>。随着2023年博彩服务出口增长343.7%，旅游业将再次引领经济增长。除了六家博彩运营商，澳门的中小企业也为经济做出了巨大贡献，它们为游客提供服务，为博彩运营商提供支持。SME是中小型企业的缩写。不同国家对中小企业有不同的定义标准。虽然政府普查局对澳门的中小企业没有特别的定义，但根据澳门特别行政区政府的中小企业资助计划<sup>3</sup>，中小企业应少于100人。澳门的经济规模并不大。六家博彩运营商和大型度假村或酒店创造了大部分旅游收入。旅游业的其余部分是中小企业，如餐馆和景点。这些企业直接为游客服务，同时为澳门博彩业者提供支持。因此，旅游业在澳门的经济结构中重要角色。

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2 数据来自澳门特别行政区政府经济科技发展局《2023澳门经济导论》。

3 澳门特别行政区政府经济科技发展局的中小企业援助计划

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“Our challenge in drawing together concepts and ideals for the New Economic Paradigm and sustainable models of economy was to ground thoughts in the realities of our time and to identify thought and action towards the goal of economic transformation. We identify three thematic platforms for action by all who have the influence to support those without influence”<sup>4</sup> The Macau Ricci Institute (MRI) proposed a Manifesto in their 2020 symposium, “The Macau Manifesto” to face the challenges in the new paradigm. The Manifesto offers a vision for businessmen to set a new standard or target for doing business for everyday goods. This platform also serves as a chance for the Tourism sector of Macau to think more about the future.

Pope Francis, in his encyclical letter “*Laudato Si*”<sup>5</sup>, pointed out our challenges with the environment in this new paradigm, and he urgently appeals for a new dialogue about how we can improve the future of our planet. We need a conversation which includes everyone since the environmental challenge we are undergoing and its human roots concern and affect us all (Pope Francis 2015). In another encyclical letter, “*Fratelli Tutti*”<sup>6</sup>, he urges people to develop certain habits that might appear as moral values: fortitude, sobriety, hard work and similar virtues (Pope Francis 2020). The decisions of industry stakeholders are essential to setting a sustainable and ethical development path. Tourism is the primary and benchmark industry in Macau; there is a need to research the industry’s understanding of ethical codes in the investment decision-making process and which moral values can bring people together to develop the common good.

“我们在汇集新经济范式和可持续经济模式的概念和理想时所面临的挑战是将思想建立在我们时代的现实基础上，并确定实现经济转型目标的想法和行动。我们确定了三个专题平台，供所有有影响力的人采取行动，支持那些没有影响力的人”<sup>4</sup>。澳门利氏学社（MRI）在其2020年研讨会上提出了“澳门宣言”，以应对新模式下的挑战。该宣言为商人们提供了一个愿景，为日常用品的经营制定新的标准或目标。这个平台也是澳门旅游业界思考未来的一个机会。

教皇方济各在其通谕“*Laudato Si*”<sup>5</sup>中指出了我们在这一新模式下面临的环境挑战，并紧急呼吁就如何改善地球的未来开展新的对话。我们需要一场包括所有人的对话，因为我们正在经历的环境挑战及其人类根源关系到并影响着我们所有人（教皇方济各，2015年）。在另一封通谕信“*Fratelli Tutti*”<sup>6</sup>中，他敦促人们养成某些看似道德价值的习惯：坚韧、清醒、勤奋和类似的美德（教皇方济各，2020年）。行业利益相关者的决策对于确定可持续和符合道德规范的发展道路至关重要。旅游业是澳门的主要和基准产业；有必要研究该行业在投资决策过程中对道德准则的理解，以及哪些道德价值观能够将人们团结起来，共同发展。

4 Macau Ricci Institute Editorial team, “The Macau Manifesto”, Executive Summary, 2020

5 Pope Francis, *Laudato Si*, Point 14, 2015

6 Pope Francis, *Fratelli Tutti*, Point 91, 2020

4 澳门利氏学社编辑组，《澳门宣言》，执行摘要，2020年

5 教皇方济各，《圣训集》，第14点，2015年

6 教皇方济各，《Fratelli Tutti》，第91点，2020年

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### Ethical Codes for Tourism Business in Macau

Besides the law of prevention and suppression of bribery in the private sector<sup>7</sup> and several laws related to money laundering, Tourist businesses must follow no specific statutes or compulsory industry guidelines. If specific licenses apply to companies like Hotels and Travel Agencies, companies must follow some standards to obtain the licenses; however, even though monitoring authorities, like MGTO, will issue the warmest reminder to the industry during specific high-season periods, these regulations are not related to business ethics issues. Even though Macau does not have specific ethical regulations, the industry and the SAR Government suggest different channels to promote ethical business environments for the industry to develop. Below are some references.

### Industry Self-Regulations and Government policies

The Macau Government Tourist Office (MGTO) is the relevant governing body for Macau. It regulates the tourism sector, which includes issuing hotel licenses, travel agencies, bars and restaurant licenses, etc., and promoting Macau as a world leisure tourism centre. MGTO monitors and inspects the industry and provides necessary training and schemes to help tourists understand the industry's performance.

All six gaming operators, or their holding companies, are listed companies in Hong Kong; therefore, they must follow the requirements of producing finance reports and ESG (Environmental, Social and Governance) policies. Some international brand hotels have their own internal regulations or guidelines for managing the environment and responsibilities. However, besides these, the license regulations by MGTO and industry associations are more focused on operational issues, with not much

### 澳门旅游业道德守则

除了《防止和打击私营部门贿赂法》<sup>7</sup>和几部与洗钱有关的法律外，旅游企业无须遵守任何具体法规或强制性行业准则。然而，尽管旅游局等监管机构会在特定的旺季期间向旅游业发出最温馨的提醒，但这些规定与商业道德问题无关。尽管澳门没有具体的道德法规，但业界和特区政府建议通过不同渠道，促进商业道德环境，以利于业界发展。以下是一些参考资料：

### 行业自律和政府政策

澳门特别行政区政府旅游局是澳门的相关管理机构。旅游局负责监管旅游业，包括签发酒店牌照、旅行社牌照、酒吧及餐厅牌照等，以及推广澳门为世界休闲旅游中心。旅游局负责监察及巡查旅游业，并提供所需的培训及计划，协助旅客了解旅游业的表現。

六家博彩运营商或其控股公司均为香港上市公司，因此必须遵守编制财务报告和ESG（环境、社会和治理）政策的要求。一些国际品牌酒店在管理环境和责任方面有自己的内部规定或准则。然而，除此以外，旅游局和行业协会的许可条例更注重经营问题，对道德和商业伦理关注不多。例如《澳门特别行政区第42/2004号法律》第3条和第4条规定了旅行社可以经营的业务和不可以经营业务，但没有提及价格范围。因此，一些旅行社可能会以较低的价格甚至零价格竞标。这将对行业造成负面影响，并引发道德问题。

<sup>7</sup> Macau SAR Law No 19/2009

<sup>7</sup> 澳门特别行政区第 19/2009 号法律



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Some international brand hotels have their own internal regulations or guidelines for managing the environment and responsibilities. However, besides these, the license regulations by MGTO and industry associations are more focused on operational issues, with not much concern about morals or business ethics.

一些国际品牌酒店在管理环境和责任方面有自己的内部规章或准则。然而，除此以外，旅游局和行业协会的许可证管理条例更注重运营问题，对道德和商业伦理关注不多。

concern about morals or business ethics. Examples like Articles 3 and 4 of the Macau SAR Law 42/2004 state which type of business a travel agency can and cannot do but do not mention its price range. Thus, as a result, some agencies may use a lower price or even zero price to bid for their business. This will create a negative impact to the industry and create ethical issues.

### Quality Tourism Services Accreditation Scheme by Macau Government Tourist Office

The Macao Government Tourism Office launched the “Quality Tourism Services Accreditation Scheme” in 2014 to define service quality standards for the tourism industry, encourage and support the sector to enhance service culture and recognize tourism merchants and practitioners who provide outstanding services and implement excellent service management. (MGTO 2022). The voluntary scheme includes food and beverage, travel agencies, and retail sections. The scheme allows the industry to show the public that they can and are willing to provide quality services to their customers. However, quality services are insufficient to face the new economic paradigm; like the zero or low tour cost mentioned above, the industry is fiercely competitive. Tourists demand not only quality but also reasonable prices. The sector now faces more ethical challenges than ever, so it needs a sustainable and ethical environment.

### 澳门特别行政区政府旅游局 优质旅游服务认证计划

澳门特别行政区政府旅游局于2014年推出“优质旅游服务认可计划”，以界定旅游业的服务质素标准，鼓励及支持业界提升服务文化，并表扬提供卓越服务及实施优秀服务管理的旅游商户及从业员。（旅游局2022年）。该自愿性计划包括餐饮、旅行社和零售部门。该计划让旅游业向公众展示，他们能够并愿意为顾客提供优质服务。然而，面对新的经济模式，优质服务是远远不够的；正如上文提到的零团费或低团费一样，该行业竞争激烈。游客不仅要求高质量，还要求合理的价格。该行业现在面临比以往任何时候都更多的道德挑战，因此需要一个可持续的道德环境。

### 澳门特别行政区政府 消费者委员会认证商店

上述质量计划只包括旅游局辖下的企业，但旅游行业仍包括许多为游客提供服务的中小型企业。另一个对旅游业有帮助的计划是澳门特别行政区政府消费者委员会的认证商店计划。该计划包括零售、黄金珠宝和出境游等几个重要行业；每家认证商店

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### Certified Shop by Macau SAR Government Consumer Council

The above quality scheme can only include businesses under MGTO's government; however, the tourism sector still includes many SMEs that do business for tourists. Another scheme that helps the industry is the Certified Shop program by the Macau SAR Government Consumer Council. The program includes several significant sectors like retail, gold and jewelry and outbound tours; each certified shop must follow the industry guidelines provided by the council, and should there be any abuse, both can choose to do arbitration at the Macao Consumer Mediation and Arbitration Centre. Businesses joining the "Adherent" scheme are obliged to resolve consumer disputes, and this obligation gives consumers confidence. This program can let the consumer easily understand which outlets can provide quality customer service and protect their rights within the territory of Macau.

### Traditional Chinese Morals and Confucian Entrepreneurship in Macau

Macau is full of Chinese culture; therefore, traditional Chinese practices are still the main guidelines for local enterprises. Moreover, Macau is not a huge city, and connections between populations are tight; business people will take more time and ethical concerns during decision-making. Besides traditional Chinese moral practices, Confucian entrepreneurship is also a topic that has influenced many Chinese entrepreneurs. It has been argued that business activity in China is often influenced by values and norms that go back to classical Confucianism (Chen et al. 2018; Ip 2009; Leung et al. 2011; Wang et al. 2008). This traditional practice is crucial to decision-makers, and Confucian culture deeply affects most Chinese people. There are two types of corporate environmental governance systems: informal and formal. ...The informal system refers to the code of conduct that societies have gradually developed, including values, beliefs,

都必须遵守消委会提供的行业准则，如果出现侵权行为，双方都可以选择在澳门消费者调解仲裁中心进行仲裁。加入“信守承诺”计划的商家有义务解决消费纠纷，这种义务给了消费者信心。该计划可以让消费者很容易地了解到，在澳门境内哪些商店可以提供优质的客户服务，并保护自己的权益。

### 澳门的中国传统道德与 儒家企业家精神

澳门充满了中国文化，因此，中国传统习俗仍然是当地企业的主要指导方针。此外，澳门不是一个大城市，人与人之间的联系紧密，商人在决策时会花费更多的时间和考虑更多的道德问题。除了中国传统道德习俗，儒家企业家精神也是影响许多中国企业家的一个话题。有学者认为，中国的商业活动往往受到儒家经典价值观和规范的影响（Chen 等，2018 年；Ip，2009年；Leung 等，2011 年；Wang等，2008年）。这种传统做法对决策者至关重要，儒家文化深深影响着大多数中国人。企业环境治理体系分为两种：非正式体系和正式体系。.....非正式体系是指社会逐渐形成的行为准则，包括价值观、信仰、习俗、文化、传统、伦理和意识形态。（吴显聪（a）、孟浩（a）、吴迪（a）、理查德-斯科尔尼克（b），2024年）。这些价值观深刻影响着企业的决策过程。这也会成为企业的主要影响因素。

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customs, culture, traditions, ethics, and ideology. (Xiancong Wu (a), Meng Hao (a), Di Wu (a), Richard Skolnik (b) 2024). These values profoundly impact the business decision-making process. This can also be a major influence factor for the business.

In Macau, Banco Delta Asia is one of the local companies that publicly advertise their business vision based on Confucian Entrepreneurship. It shows that even without compulsory laws or regulations, some entrepreneurs still prefer to conduct their business based on their ethical beliefs. It should be admitted that the above example is a minority. Still, through further studies, it is possible to find more examples of Confucian entrepreneurship.

### Stewardship Codes

Stewardship has been defined as the responsible use of resources that considers the interest of society, future generations, and other species, as well as accepting significant accountability on the part of citizens to society (Worrell & Appleby, 2020). *The Macau Manifesto* (Macau Ricci Institute, 2020) raised three platforms that resonate with the need for Stewardship Codes. One of these is “Well-being for all.” It proposed that the first step for a business enterprise is to become a Progressive Social Institute. The platform awakens the business people’s focus on social sustainability, which may help them to deal with challenges like the pandemic in more ethically appropriate ways. Macau’s economic structure is less diverse than nearby regions like Hong Kong and Singapore. Revenue turnover from the gaming and tourism sector is swift and rapid. There is a concern about dependence on a single industry – Gaming (Bingqin Li, Zhonglu Zeng 2015). It depends on the investor’s willingness to invest, either focusing on money-oriented or well-being-oriented outcomes.

在澳门，Banco Delta Asia是公开宣传其基于儒家企业家精神的商业愿景的本地公司之一。这表明，即使没有强制性的法律法规，一些企业家仍然倾向于根据自己的道德信念开展业务。应该承认，上述例子只是少数。但通过进一步研究，我们仍有可能发现更多儒家企业家精神的例子。

### 管理准则

管理被定义为负责任地使用资源，考虑到社会、子孙后代和其他物种的利益，并接受公民对社会的重大责任 (Worrell & Appleby, 2020)。

《澳门宣言》(Macau Ricci Institute, 2020年)提出了三项纲领与管理守则的必要性产生了共鸣。其中之一是“全民福祉”。它提出，商业企业的第一步是成为一个进步的社会机构。该纲领唤醒了商界人士对社会可持续发展的关注，有助于他们以更符合道德规范的方式应对大流行病等挑战。澳门的经济结构不如香港和新加坡等邻近地区多样化。博彩业和旅游业的收入增长迅速。对单一产业——博彩业的依赖令人担忧 (Bingqin Li, Zhonglu Zeng 2015)。这取决于投资者的投资意愿，是以金钱为导向，还是以福祉为导向。

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There are common thoughts shared by the encyclical “*Fratelli Tutti*” and Confucian Entrepreneurship; they both request that businesses look deeper into the community they serve, not only focusing on profit as the sole motivation but also striving for harmony in society. *Ren* is the fundamental virtue of loving others, aligned with reciprocity....Profit is essential to business, but it would be better to profit from behaviour that cares for others.

“*Fratelli Tutti*” 通谕和儒家企业家精神有着共同的思想；它们都要求企业更深入地研究其所服务的社区，不仅要把利润作为唯一的动力，还要努力促进社会和谐。“仁”是爱人的基本美德，与“互惠”相一致，利润对企业来说必不可少，但最好是从关爱他人的行为中获利。

### Implementing background and situation

Here comes the question of which stakeholders must take these actions—the employees or the management team. Traditional agency theory views corporate governance as a mechanism to resolve the separation of ownership and control (Klettner 2021). It shows that the owner or the management agency must focus on corporate governance, which is their responsibility. On the other hand, Stewardship Codes, as soft law documents, represent a collective framing process by a mixed group of actors (Klettner, 2021). Whether you are an owner or an employee, your decisions can also affect the decision-makers to be more responsible for the enterprise.

All stakeholders need to be responsible in doing business. Pope Francis supports this in the encyclical “*Laudato Si*”<sup>8</sup>, stating that we are all creatures and suggests that human life is grounded in three fundamental and closely intertwined relationships: with God, our neighbour, and the earth itself. The encyclical clarified the relations among all creatures. We have an urgent responsibility to manage the resources.

### 实施背景和情况

这就涉及到哪个利益相关者必须采取这些行动的问题——员工还是管理团队。传统的代理理论认为，公司治理是解决所有权与控制权分离的机制（Klettner 2021）。这表明，所有者或管理机构必须关注公司治理，这是他们的责任。另一方面，《监管守则》作为软性法律文件，代表了一个由多方参与者组成的集体框架过程（Klettner, 2021年）。无论你是企业主还是员工，你的决定也能影响决策者，使其对企业更加负责。

所有利益相关者都必须以负责任的态度开展业务。教皇方济各在通谕“*Laudato Si*”<sup>8</sup>中支持这一点，指出我们都是受造物并建议人类生活建立在三个基本且紧密交织的关系之上：与上帝、我们的邻居和地球本身。通谕阐明了所有生物之间的关系。我们负有管理资源的紧迫责任。

8 Pope Francis, *Laudato Si*, 2015, Point 66

8 教皇方济各，《圣训集》，2015年，第66点



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We define responsibility in the above paragraph, but to what extent can it be considered a good management model? As the culture evolves and becomes more apparent, others in the organization can determine whether their personal and organizational values align (Ann Skeet, 2017). Good leaders must balance all the values of each stakeholder in the organization and comply with ethical standards. One of the significant purposes of business is to create value. Profit is one of the management's significant concerns regarding their values. Wolfgang Grassl and Andre' Habisch (2011) argue that once profit becomes the exclusive goal, if produced improperly and without the common good as its ultimate end, it risks destroying wealth and creating poverty. If you do not balance the values well, it will destroy your organization and create problems for others.

There are common thoughts shared by the encyclical "*Fratelli Tutti*"<sup>9</sup> and Confucian Entrepreneurship; they both request that businesses look deeper into the community they serve, not only focusing on profit as the sole motivation but also striving for harmony in society. *Ren* is the fundamental virtue of loving others, aligned with reciprocity (Chuang, 2005). It is a solid collective concept that describes the relationship between individuals and the norms of society (Warner & Zhu, 2002). Profit is essential to business, but it would be better to profit from behaviour that cares for others. More and more voices urge Western entrepreneurs to listen to their employees, and this Confucian concept can be added to their agenda.

Dialogue is another focus; Pope Francis encourages us to create a different culture in which we resolve our conflicts and care for one another. Love exudes compassion and dignity (Pope Francis, 2020). This gives us a clear motivation that an effective dialogue can lead to a better outcome for everyone. On the other hand, Confucianism can be described as a code of conduct that sets out guidelines on how

我们在上段中对责任进行了定义，但在多大程度上可以将其视为一种良好的管理模式呢？随着文化的发展和日益明显，组织中的其他人可以确定他们的个人价值观和组织价值观是否一致（Ann Skeet, 2017年）。优秀的领导者必须平衡组织中每个利益相关者的所有价值观，并执行永恒的道德标准。企业的重要目的之一是创造价值。利润是管理层对其价值观的重要关注点之一。沃尔夫冈-格拉斯尔（Wolfgang Grassl）和安德烈-哈比施（Andre' Habisch）（2011年）认为，一旦利润成为唯一目标，如果生产不当，不以共同利益为最终目的，就有可能破坏财富，造成贫困。如果不能很好地平衡价值观，就会毁掉自己的组织，给他人带来麻烦。

*Fratelli Tutti* “通谕”<sup>9</sup>和儒家企业家精神有着共同的思想；它们都要求企业更深入地研究其所服务的社区，不仅要将其利润作为唯一的动机，还要努力实现社会和谐。仁是爱他人的基本美德，与互惠相一致（Chuang, 2005年）。它是一个坚实的集体概念，描述了个人与社会规范之间的关系（Warner & Zhu, 2002）。利润对企业至关重要，但最好是从关爱他人的行为中获利。越来越多的声音敦促西方企业家倾听员工的心声，儒家的这一理念也可以加入他们的议程。

9 Pope Francis, *Fratelli tutti*, 2020, Point 99.

9 教皇方济各，《所有兄弟》，2020年，第99点

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to live life (Ci, 1994, p. 104). In this case, if we can include these core virtues, *Ren* and dialogue into a set of codes and promote them to every entrepreneur in this community, like proposing more industry workshops and seminars to let the industry know more about their responsibilities, the platform of creating the well-being of all can be fulfilled.

No matter the reason, over 1800 shops have joined the “Certified Shop” scheme. The companies that joined the scheme recognized that they needed to obey the industry regulations implemented by the SAR Government. This shows that the industry understands the importance of an ethical environment and regulations. All the tourism-related industry associations have maintained a good and healthy environment; gaming operators and SMEs can compete and support each other to make Macau a better destination for global tourists.

### Conclusion

The tourism industry includes many sectors, such as hospitality and retail services; all these businesses serve tourists and the local community at the same time. Each company has its mission and vision; it is hard for stakeholders to choose between different ethical codes. With the increase in tourists to Macau, more moral or competitive cases will be brought to society, such as price competition for inbound group tours; operators will focus more on the price and easily ignore some ethical pitfalls which may affect the international image. Maintaining a highly moral and responsible environment is crucial for the business to be more sustainable.

From the above review, we can see both industry schemes, traditional culture and religion also pushing entrepreneurship to become more reliable. The above schemes by the government are not compulsory except for the company rules for listed companies in Hong Kong. A certain number of businesses participate, but specific stakeholders are still willing to join these schemes and maintain a relatively healthy business environment to

对话是另一个重点；教皇方济各鼓励我们创造一种不同的文化，在这种文化中，我们解决冲突，相互关爱。爱散发着同情和尊严（教皇方济各，2020年）。这给了我们一个明确的动机，即有效的对话可以为每个人带来更好的结果。另一方面，儒家思想可以说是一种行为准则，为如何生活制定了指导方针（Ci, 1994, p.104）。在这种情况下，如果我们能将“仁”和“对话”这些核心美德纳入一套准则，并向社会上的每一位企业家推广，例如建议举办更多行业工作坊和研讨会，让业界更多地了解自己的责任，就能实现为所有人创造福祉的平台。

无论出于何种原因，已有超过1800家商店加入了“认证商店”计划。参加该计划的公司都认识到，他们需要遵守由特区政府实施的行业法规。这表明，业界明白道德环境和法规的重要性。所有与旅游相关的行业协会都维持了一个良好和健康的环境，博彩业者和中小型企业可以互相竞争和支持，使澳门成为一个更好的全球游客目的地。

### 结论

旅游业包括许多行业，如酒店业和零售服务业；所有这些行业都同时为游客和当地社区服务。每家公司都有自己的使命和愿景，利益相关者很难在不同的道德准则中做出选择。随着来澳游客的增加，社会上会出现更多道德或竞争案例，如入境旅行团的价格竞争，经营者会更注重价格，容易忽视一些道德陷阱，影响国际形象。保持一个高度道德和负责任的环境对企业的可持续发展至关重要。

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promote their business. However, the recovery from COVID-19 is stable and directional; we can see that business challenges are also increasing in this new paradigm. To prepare for the new paradigm, there is a need for further study if any incentive schemes or compulsory regulations can motivate the industry to be a more ethical, healthy and sustainable business environment for the future.

从上述回顾中，我们可以看到，无论是行业计划，还是传统文化和宗教，都在推动创业变得更加可靠。除香港上市公司的公司规则外，政府的上述计划并不具有强制性。有一定数量的企业参与其中，但特定的利益相关者仍愿意加入这些计划，并维持一个相对健康的商业环境，以促进其业务的发展。然而，COVID-19的复苏具有稳定性和方向性；我们可以看到，在这一新模式下，商业挑战也在增加。为迎接新模式的到来，我们有必要进一步研究是否有任何激励计划或强制性法规可以促使该行业在未来成为一个更加道德、健康和可持续发展的商业环境。

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