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## Competitive Advantage as a Pathway to International Measurement Reporting Verification Standards

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### ABSTRACT

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**Objectives:** This study examines how green marketing strategy and industry positioning influence the implementation of international Measurement, Reporting, and Verification (MRV) standards in the aviation industry of Timor-Leste, with competitive advantage as a mediating variable. The research addresses the limited empirical understanding of how strategic orientations translate into substantive environmental compliance in developing aviation markets.

**Methodology:** A quantitative correlational design was applied using Partial Least Squares Structural Equation Modeling. Data were collected through structured questionnaires from 110 purposively selected aviation stakeholders and analyzed to test direct and indirect relationships among variables.

**Findings:** Green marketing strategy does not significantly affect competitive advantage or MRV implementation. Industry positioning does not directly influence MRV standards but significantly strengthens competitive advantage. Competitive advantage positively and significantly affects MRV standards and fully mediates the relationship between positioning and MRV implementation.

**Conclusion:** The results indicate that MRV adoption in developing aviation industries depends more on internal competitive capability and operational readiness than on sustainability communication alone. Positioning contributes to compliance only when it generates tangible competitive advantage. These findings highlight the need to reframe MRV as a strategic instrument of competitiveness rather than merely a regulatory obligation.

**Keywords:** Green Marketing Strategy; Industry Positioning; Competitive Advantage; Measurement Reporting and Verification; Aviation Industry.

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### INTRODUCTION

The aviation industry plays a central role in international connectivity, economic integration, and cross-border mobility, yet its rapid expansion has intensified pressure to balance economic performance with environmental accountability. Sustainability challenges in aviation extend beyond emission volumes to how environmental commitments are operationalized within organizations (Martín-Domingo et al., 2025a). Consequently, environmental compliance has evolved into both a regulatory requirement and a strategic

concern, placing aviation at the intersection of environmental governance, strategic management, and market competitiveness.

International climate governance has promoted Measurement, Reporting, and Verification systems to enhance transparency, comparability, and credibility of emission data across jurisdictions (Olczak et al., 2022). In the aviation sector, MRV underpins global mechanisms for monitoring and controlling environmental impacts. However, empirical evidence shows that formal MRV adoption does not necessarily result in effective implementation, particularly in developing countries where institutional and operational capacities remain uneven (Thummala & Hiremath, 2022). This gap highlights the distinction between procedural compliance and substantive environmental performance.

Previous studies identify institutional and operational constraints as major barriers to effective MRV implementation. Weak data infrastructure limited technical expertise, and poor integration between reporting systems and daily operations often undermine the credibility of environmental disclosures (Martín-Domingo et al., 2025a). Under such conditions, firms may engage in symbolic compliance by communicating environmental commitment without meaningful operational change, which contributes to greenwashing or greenhushing and weakens stakeholder trust (Vangeli et al., 2023).

From a strategic management perspective, competitive advantage has emerged as a key determinant of firms' capacity to respond to environmental regulation. Recent research suggests that low-carbon competitiveness is increasingly driven by operational efficiency, technological capability, and resource optimization rather than sustainability communication (Calvet, 2024; Lu et al., 2026). Firms that embed environmental performance into core operations are better positioned to absorb compliance costs and transform regulatory requirements into strategic value, framing competitive advantage as a pathway to effective MRV implementation.

Green marketing strategy and industry positioning are often viewed as mechanisms to enhance sustainability performance through reputation and legitimacy. However, empirical evidence indicates that green marketing does not consistently lead to operational improvement or competitive advantage when environmental claims are not supported by measurable outcomes (Huang et al., 2024; Moravcikova et al., 2017). Similarly, sustainability positioning strengthens legitimacy only when aligned with actual performance; otherwise, it may generate skepticism rather than compliance (Aldahmashi et al., 2023). Despite growing attention to MRV and sustainability strategies, existing studies largely examine these dimensions in isolation. This study addresses this gap by analyzing competitive advantage as a strategic pathway linking green marketing strategy and industry positioning to international MRV standards in the aviation industry of Timor-Leste.

## LITERATURE REVIEW

### 1. Conceptual and Theoretical Foundations

Sustainability governance in the aviation industry has evolved from a predominantly regulatory concern into a strategic and organizational issue, where environmental compliance depends on firms' ability to internalize sustainability within operational and managerial processes (Martín-Domingo et al., 2025b; Olczak et al., 2022). Measurement, Reporting, and Verification is therefore understood not merely as a technical reporting tool, but as an institutional framework requiring data capability, managerial commitment, and operational

integration to generate substantive environmental performance (Thummala & Hiremath, 2022). From a strategic management perspective, competitive advantage explains variations in firms' capacity to comply with environmental standards, as it derives from efficiency, resource optimization, and low carbon capability rather than sustainability communication (Calvet, 2024; Lu et al., 2026). While green marketing and symbolic positioning may enhance legitimacy, they often fail to support effective MRV implementation when not backed by operational capability (Calvet, 2024; Moravcikova et al., 2017). Accordingly, competitive advantage functions as a critical pathway linking strategic orientation with environmental governance, highlighting the need to integrate theories of environmental regulation and capability-based competition to understand sustainability performance in the aviation industry.

## **2. International Measurement, Reporting, and Verification (MRV) Standards in Aviation**

Monitoring, Reporting, and Verification is an integrated framework designed to ensure that greenhouse gas emissions from aviation activities are measured, reported, and verified in a transparent, accurate, and accountable manner. In the aviation sector, MRV enables scientifically grounded assessment of both carbon dioxide and non-carbon dioxide climate impacts, with emission data collected from airlines, airports, and aviation authorities before being independently verified for use in regulatory schemes such as emissions trading and offset mechanisms (Niklaß et al., 2024). The system consists of three interrelated components, namely monitoring of fuel use and flight activity, reporting of standardized emission data, and verification by independent auditors to ensure data reliability and credibility (Sulik-Górecka & Strojek-Filus, 2022). Key indicators of MRV effectiveness include data accuracy, transparency, consistency, and verifiability, which together define compliance quality in environmental reporting. Although MRV has become a global reference standard in aviation climate governance, its effective implementation depends heavily on technical capacity, data infrastructure, and organizational readiness. Consequently, MRV functions not only as a regulatory compliance mechanism but also as a managerial and strategic framework that requires internal capability to translate regulatory requirements into measurable environmental performance (Sulik-Górecka & Strojek-Filus, 2022).

## **3. Green Marketing Strategy and Environmental Performance**

Green marketing strategy can be understood as a managerial approach that integrates environmental values into marketing and business activities to create value while responding to sustainability demands. Rather than functioning solely as a promotional tool, green marketing emphasizes the alignment between environmental responsibility, market orientation, and organizational strategy (Chen et al., 2020). Recent studies highlight that green marketing is expected to support long term competitiveness by encouraging green innovation, environmentally responsible communication, and compliance with environmental regulations (Huang et al., 2024). However, empirical evidence also suggests that green marketing does not automatically translate into superior environmental performance when it is not supported by operational capability and credible implementation (Huang et al., 2024; Moravcikova et al., 2017). In this context, green marketing strategy is increasingly viewed as part of a broader sustainability philosophy rather than a standalone marketing activity. The effectiveness of green marketing depends on the extent to which environmental commitment, green strategy implementation, green innovation, green marketing communication, green consumer orientation, and environmental compliance are embedded within organizational processes

(Chen et al., 2020). Accordingly, this study conceptualizes green marketing strategy as the degree to which the aviation industry in Timor-Leste integrates sustainability values into its marketing strategy to support competitive advantage and the implementation of international MRV standards.

#### **4. Industry Positioning and Sustainability Credibility**

Industry positioning refers to a strategic process through which firms shape perceptions, identities, and values in the minds of stakeholders to differentiate themselves from competitors. In the sustainability context, positioning emphasizes credibility, consistency, and alignment between communicated claims and actual performance rather than symbolic messaging alone (Aldahmashi et al., 2023; Korba et al., 2023). Recent studies suggest that sustainability positioning influences stakeholder trust through cognitive understanding, emotional attachment, and symbolic meaning, all of which contribute to institutional legitimacy (YILDIZ & BAŞAKCI, 2025). Effective positioning therefore extends beyond functional attributes and incorporates reputational and ethical dimensions that signal reliability and long-term commitment. In environmentally sensitive sectors such as aviation, positioning is increasingly evaluated based on verifiable practices, including compliance with international environmental standards (Vangeli et al., 2023). When sustainability positioning is supported by operational capability and transparent reporting, it strengthens organizational credibility and competitive standing. Accordingly, this study conceptualizes industry positioning through cognitive, affective, symbolic, functional, reputational, and associative dimensions that shape how aviation firms in Timor-Leste are perceived in relation to sustainability commitment and international MRV compliance.

#### **5. Competitive Advantage as a Strategic Pathway to MRV Compliance**

Recent studies emphasize that low carbon competitiveness is driven less by sustainability communication and more by firms' ability to optimize resources, enhance operational efficiency, and integrate environmental management into core business processes (Calvet, 2024; Lu et al., 2026). In the aviation industry, competitive advantage is closely linked to fuel efficiency, cost control, technological adaptability, and data management capability, all of which are essential for effective MRV implementation. Firms possessing these capabilities are better equipped to absorb compliance costs and to internalize MRV requirements as part of routine operations rather than perceiving them as external burdens (Olczak et al., 2022). Conversely, organizations lacking competitive advantage tend to experience MRV as an administrative obligation, increasing the risk of symbolic compliance and credibility loss (Martín-Domingo et al., 2025b). This perspective positions competitive advantage as a strategic pathway through which market-oriented strategies can indirectly support substantive adoption of international MRV standards in the aviation industry.

#### **6. Hypothesis Development**

Based on the theoretical framework and previous empirical studies, this research formulates hypotheses to examine the relationships among green marketing strategy, industry positioning, competitive advantage, and international MRV standards in the aviation industry of Timor-Leste, the following hypotheses are proposed.

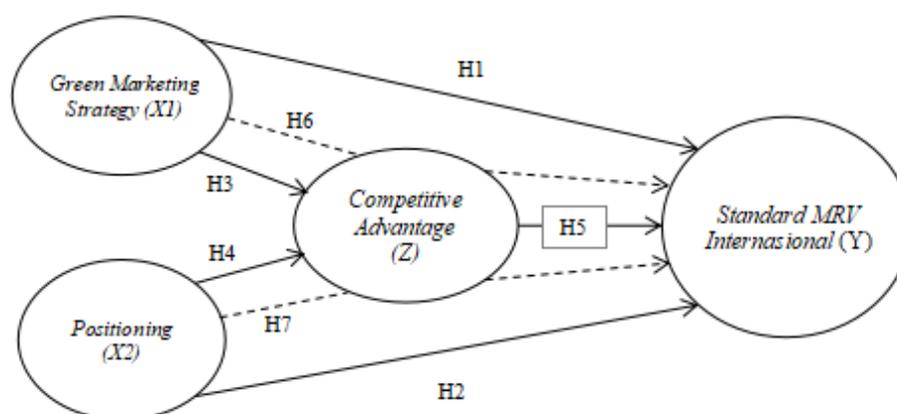
- 1) H1: Green marketing strategy influences international MRV standards in the aviation industry of Timor-Leste.
- 2) H2: Industry positioning influences international MRV standards in the aviation industry of Timor-Leste.

- 3) H3: Green marketing strategy influences competitive advantage in the aviation industry of Timor-Leste.
- 4) H4: Industry positioning influences competitive advantage in the aviation industry of Timor-Leste.
- 5) H5: Competitive advantage influences international MRV standards in the aviation industry of Timor-Leste.
- 6) H6: The relationship between green marketing strategy and international MRV standards is mediated by competitive advantage in the aviation industry of Timor-Leste.
- 7) H7: The relationship between industry positioning and international MRV standards is mediated by competitive advantage in the aviation industry of Timor-Leste.

## 7. Theoretical Framework

Green marketing strategy and industry positioning are conceptualized as exogenous variables that reflect firms' sustainability orientation and market communication strategies. Competitive advantage is positioned as a mediating variable representing operational capability, efficiency, and strategic readiness that enable firms to translate strategic intent into substantive environmental compliance. International MRV standards function as the endogenous variable, reflecting the level of transparency, accuracy, consistency, and verifiability in emission reporting practices. The framework assumes that green marketing strategy and positioning may not directly lead to MRV compliance unless they are supported by competitive advantage that embeds sustainability into core operations. Competitive advantage serves as a strategic pathway linking market-oriented strategies to effective MRV implementation.

Figure 1. Theoretical Framework



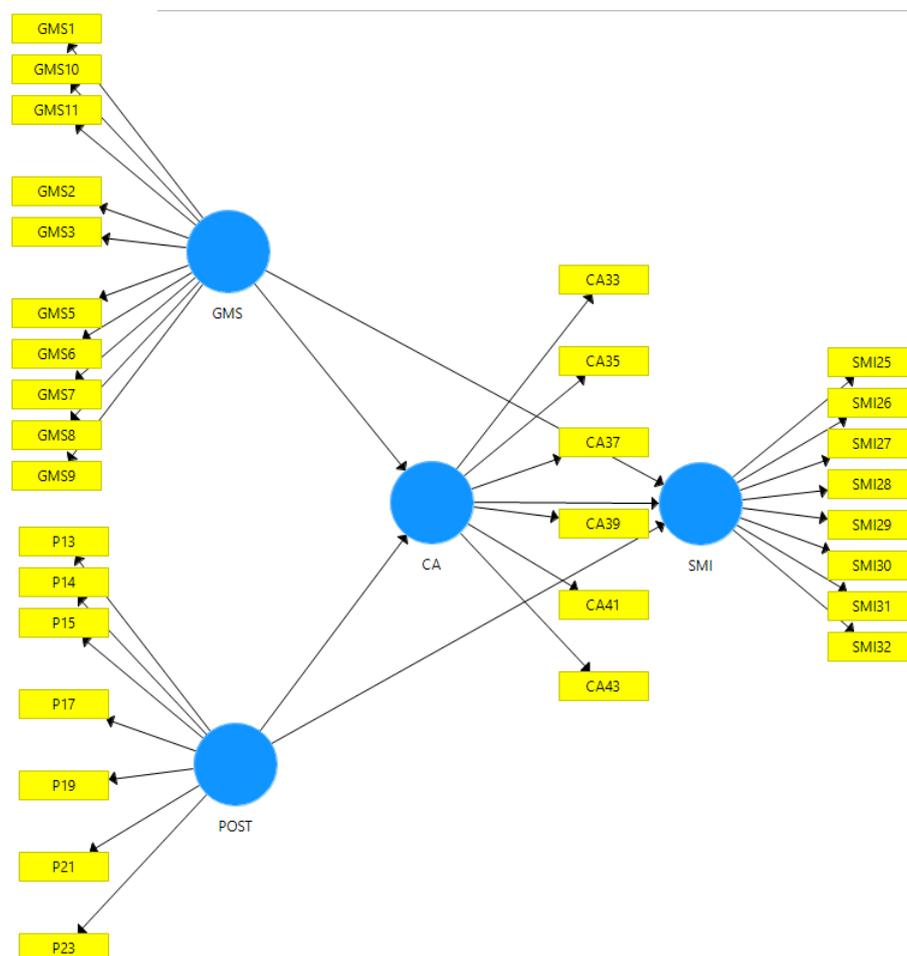
## METHOD

This study adopts a quantitative approach with a correlational causal design to examine the relationships between green marketing strategy, industry positioning, competitive advantage, and international MRV standards in the aviation industry of Timor-Leste. Data was collected through a structured questionnaire distributed to purposively selected respondents from airlines, airport authorities, aviation regulators, and related institutions who possess relevant professional experience. A minimum sample size of 110 respondents was determined based

on the number of indicators and established guidelines for structural equation modeling, with all items measured using a four-point Likert scale. Data were analyzed using Partial Least Squares Structural Equation Modeling to assess both direct and indirect relationships among variables, involving evaluation of the measurement model for validity and reliability and assessment of the structural model through path coefficients, explanatory power, effect size, predictive relevance, and hypothesis testing via bootstrapping with 5,000 resamples. This approach enables robust estimation of causal relationships and provides empirical evidence on strategic determinants of MRV implementation in the aviation industry of Timor-Leste.

## RESULTS AND DISCUSSION

Figure 2. Partial Least Square Model



### Structural Equation Modeling - Partial Least Square (Outer Model and Inner Model)

The measurement model evaluation began with an assessment of indicator outer loadings to establish convergent validity. Several indicators were removed due to low loading values that indicated weak construct representation, namely CA36 (0.390), CA38 (0.426), CA40 (0.229), CA44 (0.418), GMS12 (0.481), GMS4 (0.488), P16 (0.462), P18 (0.426), P20 (0.499), P24 (0.489), and CA42 (0.448). These indicators were excluded to improve measurement accuracy, while GMS2 (0.566) and GMS8 (0.591) were retained to preserve the conceptual

coverage of the Green Marketing Strategy construct. After refinement, all remaining indicators met the minimum outer loading criterion.

The final measurement model demonstrated adequate reliability and convergent validity. All constructs achieved Cronbach's Alpha and Composite Reliability values above 0.70, while Average Variance Extracted exceeded the threshold of 0.50, confirming sufficient variance explanation by each construct. Discriminant validity was supported by Heterotrait–Monotrait Ratio values below 0.90, indicating that all constructs were empirically distinct. These results confirm that the refined measurement model was valid and reliable for structural analysis.

The structural model results reveal unequal strengths among the hypothesized relationships. Green Marketing Strategy shows a weak and negative effect on Competitive Advantage ( $\beta = -0.084$ ) and a moderate but insignificant effect on International MRV Standards ( $\beta = 0.240$ ). In contrast, Positioning exhibits a very strong positive effect on Competitive Advantage ( $\beta = 0.916$ ), representing the dominant path in the model, while its direct effect on International MRV Standards remains weak ( $\beta = 0.140$ ). Competitive Advantage shows a positive and significant influence on International MRV Standards ( $\beta = 0.381$ ), highlighting its central role in supporting MRV implementation.

The explanatory power of the model is supported by the coefficient of determination and effect size results. Competitive Advantage achieves a strong R Square value of 0.713, while International MRV Standards record a moderate R Square of 0.499. Effect size analysis indicates that Green Marketing Strategy has a negligible effect on both Competitive Advantage ( $F^2 = 0.006$ ) and International MRV Standards ( $F^2 = 0.030$ ), whereas Positioning exerts a very large effect on Competitive Advantage ( $F^2 = 0.756$ ). Competitive Advantage demonstrates a small to moderate effect on International MRV Standards ( $F^2 = 0.083$ ), confirming its role as a key but not exclusive driver of MRV adoption.

### Hypothesis Testing, Bootstrapping and Specific Indirect Effects

Table 1. Path Coefficient Bootstrapping

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
CA -> SMI	0.381	0.404	0.164	2.319	0.020
GMS -> CA	-0.084	-0.070	0.137	0.614	0.539
GMS -> SMI	0.240	0.218	0.146	1.643	0.100
POST -> CA	0.916	0.905	0.122	7.515	0.000
POST -> SMI	0.140	0.151	0.166	0.844	0.399

Source: SmartPLS 2025

Bootstrapping analysis was conducted to test the significance of structural relationships by estimating t-statistics and p-values for each path coefficient. The results show that Competitive Advantage has a positive and significant effect on International MRV Standards ( $\beta = 0.381$ ;  $t = 2.319$ ;  $p = 0.020$ ), while Positioning has a strong and significant effect on Competitive Advantage ( $\beta = 0.916$ ;  $t = 7.515$ ;  $p < 0.001$ ). In contrast, Green Marketing Strategy does not significantly affect Competitive Advantage ( $\beta = -0.084$ ;  $p = 0.539$ ) or International MRV Standards ( $\beta = 0.240$ ;  $p = 0.100$ ), and Positioning also shows no significant direct effect on International MRV Standards ( $\beta = 0.140$ ;  $p = 0.399$ ). These results

indicate that only paths related to competitive capability are statistically supported, while direct sustainability communication effects are not.

Table 2. Specific Indirect Effects

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
GMS -> CA -> SMI	-0.032	-0.026	0.062	0.519	0.604
POST -> CA -> SMI	0.349	0.362	0.152	2.302	0.021

Source: SmartPLS 2025

The mediation analysis using specific indirect effects reveals that Competitive Advantage does not mediate the relationship between Green Marketing Strategy and International MRV Standards ( $\beta = -0.032$ ;  $t = 0.519$ ;  $p = 0.604$ ). Conversely, Competitive Advantage significantly mediates the relationship between Positioning and International MRV Standards ( $\beta = 0.349$ ;  $t = 2.302$ ;  $p = 0.021$ ), indicating a meaningful indirect pathway. This finding suggests that Positioning contributes to MRV implementation only when it enhances competitive capability, whereas Green Marketing Strategy fails to generate a comparable indirect effect. The results confirm the role of Competitive Advantage as a selective mediating mechanism rather than a universal conduit for sustainability strategies.

### Discussion

The findings address a critical gap in aviation sustainability literature by clarifying how strategic orientations translate into substantive compliance with international MRV standards in a developing country context. Contrary to common assumptions, the results show that sustainability-oriented strategies do not automatically lead to environmental compliance, particularly in emerging aviation markets with limited regulatory maturity and operational capacity (Niklaß et al., 2024; Sulik-Górecka & Strojek-Filus, 2022).

The absence of a significant relationship between Green Marketing Strategy and MRV implementation suggests that sustainability of communication alone does not drive technical environmental compliance. This finding extends recent critiques of symbolic sustainability practices, indicating that green marketing remains largely decoupled from core operational and reporting systems in the aviation sector (Martín-Domingo et al., 2025b). In Timor-Leste, MRV is still perceived primarily as a technical and regulatory obligation rather than as a strategic asset, limiting the capacity of green marketing narratives to influence emission governance outcomes.

Similarly, the non-significant direct effect of Positioning on MRV implementation highlights that corporate image and perceived legitimacy do not automatically translate into environmental accountability. This result aligns with emerging evidence that reputation-based sustainability claims must be supported by internal capabilities and measurable performance to affect regulatory compliance (Calvet, 2024). In the aviation context, safety, reliability, and operational efficiency continue to dominate positioning strategies, while environmental performance remains a secondary concern in stakeholder evaluations.

The lack of influence of Green Marketing Strategy on Competitive Advantage further reinforces the notion that market structures and consumer priorities shape the strategic value of sustainability. In aviation markets where environmental awareness is still developing, green marketing does not yet function as a differentiating factor capable of enhancing

competitive positioning (Lu et al., 2026). These findings challenge universal assumptions derived from advanced economies and underscore the importance of contextualizing sustainability strategies within local market dynamics.

The significant effect of Positioning on Competitive Advantage confirms that firms capable of consistently projecting reliability, professionalism, and operational excellence are more likely to secure durable competitive advantages. This result supports institutional branding perspectives which emphasize credibility and performance consistency over symbolic claims (Balmer et al., 2017). In Timor-Leste's aviation industry, competitive advantage emerges primarily from operational legitimacy rather than sustainability communication.

Most importantly, the study reveals that Competitive Advantage plays a decisive role in enabling MRV adoption. Firms with stronger competitive capabilities are better positioned to internalize MRV requirements as part of efficiency improvement, cost control, and performance optimization rather than treating them as administrative burdens. This finding contributes a novel insight by reframing MRV as a strategic outcome of competitive capability, rather than merely a regulatory input (Olczak et al., 2022).

The mediating analysis shows that Competitive Advantage does not mediate the relationship between Green Marketing Strategy and MRV, indicating that symbolic sustainability initiatives lack sufficient economic leverage to support compliance. In contrast, Competitive Advantage significantly mediates the relationship between Positioning and MRV, suggesting that environmental compliance emerges only when positioning is supported by tangible operational capability. This finding highlights competitive advantage as a critical strategic conduit linking corporate identity to international environmental standards.

Overall, these findings provide a fresh understanding of MRV implementation in developing aviation markets by demonstrating that compliance is most effective when aligned with competitive logic rather than communication driven sustainability narratives. The study thus contributes to sustainability and aviation governance literature by positioning competitive advantage as a critical pathway through which firms can reconcile economic imperatives with international environmental accountability frameworks.

These findings are consistent with recent evidence emphasizing that effective environmental compliance in aviation is primarily driven by operational and managerial capability rather than communication-based sustainability strategies. Studies on airline low carbon competitiveness demonstrate that efficiency gains, scale utilization, and managerial practices play a more decisive role in emission performance than short run marketing or reputational efforts (Lu et al., 2026). Similarly, operational optimization research highlights that measurable emission reductions are closely linked to internal process improvements in flight operations, fuel management, and disruption handling rather than external signaling (Calvet, 2024). This reinforces the argument that MRV adoption becomes viable when firms possess sufficient competitive capability to absorb compliance costs and integrate reporting requirements into routine operational decision making.

Moreover, the results resonate with broader critiques of greenwashing and symbolic sustainability in highly regulated industries. Prior research shows that sustainability claims unsupported by verifiable data often lead to selective disclosure practices, including greenwashing and greenhushing, which weaken the credibility of environmental governance frameworks (Martín-Domingo et al., 2025b; Vangeli et al., 2023). In this context, the

mediating role of Competitive Advantage suggests that only intrinsically grounded strategies, those embedded in internal efficiency, reliability, and professional standards, can translate positioning into substantive MRV compliance. This aligns with MRV governance perspectives arguing that reporting systems must be coupled with performance incentives and capability development to move beyond formal compliance toward genuine emission accountability (Olczak et al., 2022; Sulik-Górecka & Strojek-Filus, 2022).

## CONCLUSION

This study addresses a critical research gap concerning how strategic and market-based factors contribute to the implementation of international MRV standards in developing country aviation industries, with a specific focus on Timor-Leste. While prior research has largely concentrated on regulatory and technical dimensions of MRV, limited empirical attention has been given to the interaction between green marketing strategy, industry positioning, and competitive advantage within an integrated framework. By examining these relationships, the study responds to the persistent challenge of explaining why sustainability initiatives often fail to translate into substantive environmental compliance in emerging aviation markets.

The findings reveal that green marketing strategy does not directly influence either competitive advantage or MRV implementation, indicating that sustainability communication alone is insufficient to drive environmental compliance. Industry positioning also shows no direct effect on MRV standards; however, it significantly strengthens competitive advantage, which in turn has a positive and significant impact on MRV implementation and fully mediates the relationship between positioning and MRV. These results highlight that effective MRV adoption is primarily driven by internal competitive capability and operational readiness rather than by external promotional or reputational strategies.

The implications of this study suggest that MRV should be reframed as a strategic instrument for enhancing competitiveness rather than merely as a regulatory obligation. Aviation firms are encouraged to integrate MRV into operational efficiency, fuel management, and performance evaluation systems, while grounding sustainability positioning in verifiable operational outcomes. For policymakers, the development of clear national MRV frameworks aligned with international standards and supported by technical guidance is essential to strengthen industry readiness. Future research may extend this work through longitudinal approaches, cross-country comparisons, or the inclusion of additional institutional variables such as regulatory pressure and digital readiness to further explain sustainability transitions in the global aviation industry.

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