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A Multi-Criteria Decision Framework for Identifying Key Enablers of Digital Transformation in Tourism SMEs : An Integrated Delphi-AHP Approach

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Keywords	Abstract
Digital Transformation, SMEs, Tourism, AHP, Key Influencing Factors	Digital transformation (DT) is currently a significant economic agenda in international organizations and forums. For small and medium enterprises (SMEs) in the tourism industry, digitalization has fundamentally changed customer demand and the supply model of products and services. Although previous studies have discussed the opportunities and challenges faced by SMEs in DT, tourism SMEs are still considered latecomers in this new digital era, lacking professional technical resources and research on key influencing factors. Therefore, this study conducts a comprehensive review of the literature related to DT. First, a large amount of literature is collected to identify possible influencing factors. Then, the Delphi method is used to invite experts to fill out questionnaires to screen out 21 influencing factors, which are categorized into five criteria. Using the Analytic Hierarchy Process (AHP) as the basic framework, these factors are analyzed and evaluated according to a comprehensive set of evaluation criteria to determine the key influencing factors for DT in tourism SMEs. These key influencing factors are provided as references for tourism SMEs to facilitate successful DT.

1. Introduction

Digital technologies have rapidly proliferated, bringing significant economic changes (Yoo, 2013). Technologies such as the Internet of Things (IoT), additive manufacturing (AM), big data, artificial intelligence (AI), cloud computing, augmented reality (AR), and virtual reality (VR) are fundamentally altering business processes, products, services, and customer relationships (Karimi & Walter, 2015). Effective integration of these technologies is critical and can be achieved through digital processes and collaboration tools, underscoring the growing importance of DT (White, 2012).

From a business perspective, DT encompasses three organizational dimensions (Hai et al., 2021):

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(1)External Dimension: Focuses on enhancing customer experience, which is the internal and subjective response customers have to any direct or indirect contact with a company (Meyer & Schwager, 2007; Hoyer et al., 2020). New digital technologies impact customer experience by creating new communication, interaction, and transaction platforms, leading to innovative e-commerce models (Verhoef et al., 2021). Mobile platforms also play a role in integrating information for various business applications and fostering social networks and user-generated content among consumers (Hoyer et al., 2020).

(2)Internal Dimension: Involves business goals and structural leadership models. DT leaders must optimize and upgrade business models during the transformation process (Stjepić & Vugec, 2020). Digital governance facilitates communication, business coordination, and employee training to adapt to evolving technologies and customer needs, providing a framework for continuous innovation and competitiveness (Baslyman, 2022).

(3)Decentralization: Refers to the degree of decision-making authority delegation within the organization (Hage & Aiken, 1967). Decentralization improves information flow and decision-making by leveraging employees' insights, which leaders may lack (Clark & Fujimoto, 1991). This approach increases team members' engagement, autonomy, and effectiveness (Kirkman & Rosen, 1999).

Because the tourism industry is currently considered one of the fastest-growing industries globally (UNWTO: European Union Tourism Trends, 2018). Its primary function is to provide services to travelers and deliver positive travel experiences for them. However, starting from the first quarter of 2020, the tourism industry worldwide has been significantly impacted by the effects of COVID-19. In the first quarter of 2020, international tourist arrivals declined by an average of 22%, with a staggering drop of around 55% in March alone. The first quarter saw a total loss of approximately 670 million international tourist arrivals and \$800 billion in tourism revenue. In the context of the accommodation, there was a significant double-digit decline in room revenues across all regions globally, with Asia and Europe being the most severely affected. Room revenues in Asia decreased by 66.7%, while in Europe, the decline was around 61.6%. In Taiwan, the occupancy rate of tourist hotels in April 2020 was only 15.13%, representing a 75%decrease compared to January of the same year (Taiwan Visitors Association [TVA], 2019). Therefore, in times of challenges and instability, undertaking DT has become imperative to maintain competitiveness. The benefits of DT not only entail providing consumers with better services but also enable businesses to extract travel histories from customers, uncovering more customer value and potential business opportunities. Additionally, it can assist enterprises in enhancing operational efficiency, thereby elevating their business value.

However, the majority of digital technologies are currently developed by large enterprises, leading to a disconnect with the needs of SMEs (Imran et al., 2018), thus threatening their survival and sustainable development (Kim, 2021). While large enterprises may be better equipped for DT due to their substantial investment capital, existing talent pool, and organizational structure and operational strategies, SMEs possess advantages such as flexibility, decentralization, and customer proximity compared to large enterprises when undergoing DT (Moeuf et al., 2017).

AHP has been used to identify and evaluate the key influencing factors in technology transfer (Kumar et al., 2015), as well as the critical factors for port competitiveness based on stakeholders' perspectives (Rosa Pires da Cruz et al., 2013). Therefore, we are using the AHP methodology to calculate the key influencing factors for digital transformation in SMEs within the tourism industry.

2. Valuation Model

This study uses a modified Delphi method to gather expert opinions and determine the criteria for the evaluation model. Following this, the AHP is employed to calculate the weighted criteria and establish their ranking. The steps involved in the modified Delphi method and AHP procedures are as follows.

2.1 Modified Delphi method

The Modified Delphi method is a structured way of gathering input from a group of experts anonymously. It involves asking questions and providing feedback, with the aim of reaching a consensus on a particular topic. Experts contribute their insights, opinions, and expertise through written communication, often without knowing each other's identities. This process allows for diverse perspectives to be considered and assists in forecasting, decision-making, or problem-solving. (Sung, 2001). The Modified Delphi procedure is outlined as follows (Wu et al., 2007):

- I. Select the anonymous experts.
- II. Conduct the first round of the survey.
- III. Conduct the second round of the questionnaire survey.
- IV. Conduct the third round of the questionnaire survey.
- V. Integrate expert opinions and reach a consensus.

Steps II and IV are usually repeated until a consensus is reached on a specific topic (Sung, 2001). Literature reviews and expert interviews findings can be used to identify shared perspectives expressed in the survey. Additionally, Step II is refined to replace the traditionally used open-style survey, a variation commonly known as the modified Delphi method (Sung, 2001). This research utilizes the modified Delphi method and interviews with anonymous experts to establish criteria for evaluating the optimal DT strategy and critical criteria for the tourism industry.

2.2 AHP method

Saaty (1980) introduced the Analytic Hierarchy Process (AHP) as a decision-making method designed to address complex decision problems. The AHP method involves breaking down a complex multi-criteria decision problem into a hierarchical structure. In simpler terms, the steps of the AHP method can be summarized as follows.

Creating the pairwise comparison matrix A involves these steps: Consider a set of elements represented as $C_1, C_2, ..., C_n$. Use a_{ij} to express the quantified judgment on a pair of elements C_i and C_j . Assess the relative importance between two elements on a scale of 1, 3, 5, 7, and 9.

In this context, a rating of 1 represents equal importance between elements, while a rating of 3 signifies slightly more importance for one element. A rating of 5 indicates a strong preference for one over the other, and a rating of 7 suggests demonstrably higher importance. Finally, a rating of 9 implies absolute superiority of one element over the other. This process results in an n-by-n matrix A, represented as follows:

$$A = \begin{bmatrix} a_{ij} \end{bmatrix} = \begin{bmatrix} C_1 & C_2 & C_n \\ 1 & a_{12} & \cdots & a_{1n} \\ \vdots & \vdots & \ddots & \vdots \\ C_n \begin{bmatrix} 1 & a_{12} & \cdots & a_{2n} \\ \vdots & \vdots & \ddots & \vdots \\ 1/a_{1n} & 1/a_{n2} & \cdots & 1 \end{bmatrix}$$
(1)

where $a_{ij} = 1$ and $a_{ij} = 1/a_{ji}$, i, j = 1, 2, ..., n. In matrix A, the problem becomes one of assigning to the *n* elements $C_1, C_2, ..., C_n$ a set of numerical weights $W_1, W_2, ..., W_n$ that reflect the recorded judgments. If A is a consistency matrix, the relation between weights W_i and judgments a_{ij} are simply given by $W_i/W_j = a_{ij}$ (for i, j = 1, 2, ..., n) and

$$A = \begin{bmatrix} C_{1} & C_{2} & C_{n} \\ W_{1} / W_{1} & W_{1} / W_{2} & \cdots & W_{1} / W_{n} \\ W_{2} / W_{1} & W_{2} / W_{2} & \cdots & W_{2} / W_{n} \\ \vdots & \vdots & \ddots & \vdots \\ W_{n} / W_{1} & W_{n} / W_{2} & \cdots & W_{n} / W_{n} \end{bmatrix}$$
(2)

Saaty (1990) suggested that the largest eigenvalue λ max would be

$$\lambda_{\max} = \sum_{j=1}^{n} a_{ij} \frac{W_j}{Wi}$$
(3)

If A is a consistency matrix, eigenvector X can be calculated by

$$(A - \lambda_{\max} I)x = 0 \tag{4}$$

Saaty (1990) proposed utilizing Consistency Index (CI) and Consistency Ratio (CR) to verify the consistency of the comparison matrix. CI and Random Index (RI) are defined as follows:

$$CI = (\lambda_{\max} - n)/(n-1)$$
⁽⁵⁾

$$CR = CI / RI \tag{6}$$

where RI represents the average CI over numerous random entries of same order reciprocal matrices. If $CR \leq 0.1$, the estimate is accepted; otherwise, a new comparison matrix is solicited until $CR \leq 0.1$.

3. Empirical study

This study constructed indicators and a research framework to evaluate the key influencing factors for DT in tourism SMEs, as shown in Figure 1. An evaluation model was constructed based on the modified Delphi method, using Excel 2019 to screen variables for DT in tourism SMEs, and then employing AHP to assess the key influencing factors. The proposed model for evaluating the key variables influencing DT in the tourism industry comprises the following procedures.



Fig. 1 The Framework for Evaluating The Key Influencing Factors of DT

Phase 1. Establish and outline the criteria for evaluation

According to the literatures review, a general consensus among experts must be reached to establish a research model. The final goal of evaluating the key influencing factors of DT in tourism industry can be achieved, followed by 5 evaluation criteria and 21 sub-criteria (see Fig.1).

The evaluation criteria and sub-criteria applied to determine the critical criteria for evaluating the key influencing factors in the tourism industry are as follows:

1. Business Processes (BP): (1) Integration (INT) (Ranganathan et al., 2003); (2) Establish digital mindsets (EDM) (Hansen et al., 2011); (3) New digital capabilities (NDC) (Hanelt et al., 2021); (4) Developing a digital business strategy (DDS) (Dhar and Sundararajan, 2007; Bharadwaj et al., 2013; Sia et al., 2016) and (5) The legal of a country business infrastructural (LCI) (Hanelt et al., 2021)

2. Customer Experience (CE): (1) Digital consumer demand (DCD) (Brynjolfsson et al., 2013; Benlian et al., 2018); (2) Forecasting customer needs (FCN) (Kraus et al., 2021) and (3) Digitalized customer preferences (DCP) (Hanelt et al., 2021; Rekettye & Rekettye Jr, 2019)

3. Digital Technology Skills (DTS): (1) Big data analytics capabilities (DAC) (Hausladen and Zipf, 2018; Pappas et al., 2018); (2) The accessibility of large volumes of data (ALD) (Hanelt et al., 2021); (3) Emerging digital technology (EDT) (Hanelt et al., 2021); (4) Resilient against risk (RAR) (Tian & Cheng, 2022); (5) Leadership (LEA) (Kraus et al., 2021; Sainger, G., 2018) and (6) The extent to which its core products can be digitized (ECD) (Matt et al., 2015)

4. Competitiveness (COM): (1)Recognizing opportunities to difference from competitors (ROC) (Kraus et al .,2021); (2)Reputation (REP) (Wessel et al., 2021) and (3)Staying competitive (SC) (Kraus et al., 2021)

5. Finance (FIN): (1) Cost reductions (CR) (Agarwal et al., 2010); (2) Ability to finance a DT (FDT) (Matt et al., 2015); (3) Budget planning (BUP) (Ivanova et al., 2022) and (4) Return on investment (ROI) (Ebert & Duarte, 2018)

Phase 2. Assess the eigenvectors

The pair-wise comparisons of levels 2 and 3 are determined for 6 individuals matching the above characteristics with each respondent making a pair-wise comparison of the decision elements and assigning those relative scores.

The experts' relative scores are combined using the geometric mean method. Given the extensive data in the pair-wise comparison matrix, an example at level 2 is presented in Table 1. The weights for the criteria and all sub-criteria are displayed in Table 7.

Goal	BP	CE	DTS	COM	FIN	
BP	1.000	0.240	5.657	1.225	2.374	
CE	4.167	1.000	8.485	5.292	4.973	
DTS	0.177	0.118	1.000	0.357	0.362	
COM	0.816	0.189	2.801	1.000	0.473	
FIN	0.421	0.201	2.762	2.114	1.000	
C.R.=0.063						

 Table 1. Pairwise Comparison Matrices and Eigenvectors at Level 2

 Table 2. BP Pairwise Comparison Matrix and Eigenvector at Level 3

	INT	EDM	DDS	NDC	LCI
INT	1.000	5.283	6.438	3.382	6.382
EDM	0.189	1.000	0.372	0.367	0.292
DDS	0.155	2.688	1.000	1.011	1.414
NDC	0.296	2.725	0.989	1.000	0.493
LCI	0.157	3.425	0.707	2.028	1.000
C.R.=0.072					

	DCM	FCN	DCP
DCD	1.000	0.245	0.364
FCN	3.049	1.000	0.473
DCP	2.747	2.114	1.000
C.R. = 0.014			

 Table 3. CE Pairwise Comparison Matrix and Eigenvector at Level 3

Table 4. DTS Pairwise	Comparison Ma	atrix and Eigenvector	at Level 3
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	DAC	ALD	EDT	RAR	LEA	ECD
DAC	1.000	1.393	2.213	1.445	4.315	1.333
ALD	0.718	1.000	2.689	0.934	5.936	0.492
EDT	0.452	0.372	1.000	0.693	1.429	0.514
RAR	0.692	1.071	1.443	1.000	2.149	0.931
LEA	0.232	0.168	0.700	0.465	1.000	0.341
ECD	0.750	2.033	1.946	1.074	2.933	1.000
C.R. = 0.099						

 Table 5. COM Pairwise Comparison Matrix and Eigenvector at Level 3

	ROC	REP	\mathbf{SC}
ROC	1.000	0.991	0.766
REP	1.009	1.000	0.817
\mathbf{SC}	1.305	1.225	1.000
C.R. = 0.000			

 Table 6. FIN Pairwise Comparison Matrix and Eigenvector at Level 3

		1	0	
	CR	FDT	BP	ROI
CR	1.000	1.183	2.828	0.894
FDT	0.845	1.000	0.845	0.289
BUP	0.354	1.183	1.000	0.289
ROI	1.119	3.460	3.460	1.000
C.R. = 0.048				

Criteria	Weights	Sub-criteria	Weights
		INT	0.537
		EDM	0.058
BP	0.192	NDC	0.129
		DDS	0.126
		LCI	0.151
		DCD	0.139
CE	0.539	FCN	0.335
		DCP	0.526
		DAC	0.250
		ALD	0.205
DTC	0.050	EDT	0.099
DIS	0.056	RAR	0.167
		LEA	0.062
		TCD	0.217
		ROC	0.302
COM	0.086	REP	0.311
		\mathbf{SC}	0.387
		CR	0.296
EIN	0 197	FDT	0.156
FIN	0.127	BUP	0.130
		ROI	0.419

 Table 7. The Weights of Criteria and All Sub-Criteria

Phase 3. Determining the consistency ratio

The results of the consistency test and the CR of the comparison matrix from each of the experts are all < 0.1, indicating 'consistency'. Furthermore, the CR of the aggregate matrix is also < 0.1, also indicating 'consistency'.

Phase 4. Prioritizing the critical criteria

The weights assigned to the criteria are shown in Table 7: BP (0.192), CE (0.539), DTS (0.056), COM (0.086), and FIN (0.127). Subsequently, the sub-criteria are detailed, with their overall weights and rankings presented in Table 8: INT (0.103), EDM (0.011), NDC (0.025), DDS (0.024), LCI (0.029), DCD (0.074), FCN (0.177), DCP (0.278), DAC (0.014), ALD (0.011), EDT (0.006), RAR (0.009), LEA (0.003), EDT (0.012), ROC (0.027), REP (0.027), SC (0.032), CR (0.038), FDT (0.020), BUP (0.017) and ROI (0.053). Therefore, can determine that the top three key influencing factors for digital transformation in tourism SMEs, ranked by weight, are "DCP," "FCN" and "INT".

Goal

Sub-criteria	Overall, Weights	Rank
INT	0.103	3
EDM	0.011	18
NDC	0.025	11
DDS	0.024	12
LCI	0.029	8
DCD	0.075	4
FCN	0.181	2
DCP	0.284	1
DAC	0.014	15
ALD	0.011	17
EDT	0.006	20
RAR	0.009	19
LEA	0.003	21
TCD	0.012	16
ROC	0.026	10
REP	0.027	9
\mathbf{SC}	0.033	7
CR	0.038	6
FDT	0.020	13
BUP	0.017	14
ROI	0.053	5

Table 8. Overall Weight and Ranking of All Sub-Criteria

4. Conclusion

In the process of DT, SMEs in the tourism industry need to identify the key influencing factors affecting DT through an evaluation process to determine the goals and driving forces of DT. Therefore, this study, through the AHP, evaluated "DCP," "FCN," and "INT" as the top three key influencing factors in overall weight ranking.

From this, it can be understood that in the process of DT, SMEs in the tourism industry need to pay attention to the external aspects of "DCP " and "FCN" as important factors. Enterprises can reference these results to analyze and understand customer behaviors and preferences using data analytics and artificial intelligence techniques, extract valuable insights from customer data, and predict customer needs. Alternatively, through digital marketing channels such as social media or websites, interacting with customers and collecting feedback can help tailor products and services to individual or customized preferences.

Regarding the key influencing factor of "INT" integrating digital technologies, systems, and processes together to achieve more efficient business operations and enhance overall organizational performance is crucial. The goal is to effectively incorporate digital technologies into various aspects of the organization, driving DT. Establishing integration mechanisms can assist different sectors of the tourism industry in sharing databases, establishing crossdisciplinary workflows and communication channels, and leveraging collaborative tools and

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platforms to seize more business opportunities. In the business sphere, this study provides clear key influencing factors for DT to SMEs in the tourism industry. It can help streamline the transformation process, increase efficiency, and improve the success rate, facilitating a smoother DT journey.

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