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FACULTY OF ECONOMICS

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**CORPORATE SOCIAL RESPONSIBILITY PRACTICES IN
INTERNATIONAL HOTEL CHAINS: A WEB CONTENT ANALYSIS**

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1 INTRODUCTION

‘Not only is doing good the right thing to do, but is also the better thing to do’, is a thought that reflects numerous theoretical and managerial debates on Corporate Social Responsibility (Garay & Font, 2012; Bhattacharya & Sen, 2004; Kotler & Lee, 2005). The concept of ‘doing well by doing good’, is recapping the proposition that companies that do good things for society should as a result do well as business entities. On one hand ‘doing good’ means ethically producing quality products and services that satisfy customers’ needs, selling them at a reasonable profit and creating valuable stakeholder relations; and on the other hand taking the initiative to contribute in philanthropy, support the community, and promote environmental stewardship. All this will then lead to ‘doing well’, which is encompassed in achieving long-term viability with realized financial and strategic goals (Park & Lee, 2009; Bohdanowicz & Zientara, 2009).

Corporate Social Responsibility (hereafter CSR) is a concept that has attracted wide-reaching attention and has been the subject of considerable debate, commentary, theory building and research (Carroll & Shabana, 2006; Coles, Fenclova, & Dinan, 2013). The increased importance of CSR has stemmed from the advent of globalization and international trade, which have reflected in heightened business complexity and new demands for better transparency and corporate responsibility (Jamali & Mirshak, 2006). At the core of the CSR debate is the idea that companies are accountable for their actions not just formally to their owners but to a group of stakeholders, such as employees, customers, business partners and governments, as well as the wider society and community (Coles et al, 2013). The world increasingly expects companies to recognize their social and environmental responsibilities and adjust business practices to mitigate negative impacts of their operations and positively contribute to communities they operate in (Juholin, 2004). As Porter and Kramer (2006) emphasized, being responsible is no longer just desired, it is required. Although there is no generally accepted definition of CSR, most of them include a combination of the environmental, social, economic, stakeholder and voluntariness dimensions (Dahlsrud, 2008). CSR is therefore a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis (Commission of the European Communities, 2006).

Researchers made many attempts to define the concept of CSR and develop tools for its measurement (Carroll, 1999; Salzman, Ionescu-Somers, & Steger, 2005). One of the earliest efforts was Carroll’s (1979) pursuit, who established a Pyramid of Corporate Social Responsibility and identified four CSR dimensions: economic, legal, ethical, and philanthropic. Moreover, Elkington (1997) presented a three-part model for capturing corporate responsibilities, the so called triple bottom line (hereafter TBL) approach. The model emphasizes the notion that companies are responsible for multiple impacts on society, with associated bottom lines, namely economic, environmental and social. It represents a

systematic approach to managing the complete set of company's responsibilities towards – Profit, People, and Planet and attempts to reconcile them for a more balanced view of overall corporate performance (Elkington, 1997).

CSR issues vary in nature and importance from one industry to another, from company to company, and from location to location. Discussions regarding CSR are becoming a part of the debate in every economic industry as much as they are present in the general corporate world. The tourism industry is no exception. Agarwal (2002), and Dodds and Keuhnel (2010) discussed that tourism has the capacity to create employment, generate opportunities in many areas where other economic activity may not exist, bring earnings and foreign exchange, provide infrastructure, help preserve the environment and provide wellbeing to society. On the other side, travel and tourism industry can also be responsible for financial leakages, low pay and seasonal employment, environmental degradation, displacement of local people, and dilution of culture (Agarwal, 2002; Dodds & Keuhnel, 2010). Therefore it is necessary for tourism businesses to be aware of their economic, environmental and social impacts; and implement strategies that will help and bring positive change. By providing accommodation for travelers around the world, the hotel industry is one of the major players to add to this positive change. Managing hotels has grown from its modest roots in providing the bare essentials of lodging into a large, complex and diverse industry (Kirk, 1995). Thus it became essential to commit to economic, environmental and social stewardship by introducing CSR into corporate strategies; measure and report CSR practices, and effectively listen to and manage stakeholders' concerns.

1.1 Rationale

Although there is an extensive list of publications which were reporting about CSR practices among tourism businesses (Dodds & Kuehnel, 2010; Holcomb, Upchurch, & Okumus, 2007) it may appear that this area of study still remains relatively under-researched, particularly when considering research which connects hospitality enterprises and strategic CSR (Camilleri, 2014). The literature review showed that in past research focused on common themes, such as benefits of CSR programs on different aspects of hotel operations and firm performance (Lee & Heo, 2009; Lee & Park, 2009; McGehee et al, 2009; Tsai, Hsu, Chen, Lin & Chen, 2010; Kang, Lee, & Huh, 2010; Inoue & Lee, 2011); CSR behaviour and ethics between tourism and hospitality enterprises (Ayuso, 2006, 2007; Bohdanowicz, Simanic, & Martinac, 2005; Kasim, 2010); and the relationship between CSR activities and the effect on its stakeholder groups (Chan, 2013; Huimin & Ryan, 2011; Singal, 2014). Although there was interest in analyzing the relationship of CSR and firm's stakeholders, CSR applied to stakeholder theory has rarely been scrutinized (Inoue & Lee, 2011) and there is a need in explaining the balance between the interests of all the stakeholders (Tepelus, 2008; Font, Walmsley, Cogotti, McCombes, & Häusler, 2012; Dwyer & Sheldon, 2007). According to stakeholder theory (Freeman, 1984), CSR strategies benefit a company or organization by satisfying major interests of the company's various stakeholders (such as consumers,

employees, government, and shareholders). Hence, investigating the effects of CSR strategies on stakeholder engagement constitutes a worthy direction for academic research. Coles et al (2013) suggested that the study of CSR in general and of CSR in tourism in particular, needs to be reinforced much more, with contributions from different theoretical frameworks. Thus, besides the ideas of stakeholder theory, this paper will try to apply TBL approach to identify individual CSR practices under economic, environmental and social dimension. TBL has been discussed and applied within the larger tourism literature (Dwyer, 2005; Dwyer, Jago, Deery, & Fredline, 2007; Faux, 2005), but has received little attention specifically from hospitality researchers.

Holcomb et al (2007) argued that there is increasing evidence that large, multinational hotel chains not only implement CSR activities, but also report on these activities on their websites and in their annual reports. Similar evidence is available for small, independent hotels (Njite, Hancer, & Slevitch, 2011), as well as for the restaurants (Jones, Comfort, & Hillier, 2006). While a number of studies investigated range of CSR practices implemented by hotels or other accommodation companies (Bohdanowicz & Zientara, 2008; Erdogan & Baris, 2007; Chung & Parker, 2010), less attention has been devoted to evaluation of hotels' CSR reporting practices. Several studies focused on a low number of companies or on individual hotels (Holcomb et al., 2007; Priego & Palacios, 2008). De Grosbois (2012) demonstrated that a large number of hotels report commitment to CSR goals, but a much smaller number of them provide details of specific initiatives undertaken to contribute to these goals and even less of them report actual performance achieved. The information about CSR strategies is disseminated through various channels, such as sustainability reports, corporate websites, and press releases (Du, Bhattacharaya, & Sen, 2010). Despite the growing numbers and quality of CSR reports and Internet communication (Lober, Bynum, Campbell, & Jacques, 1997; Esrock & Leichty, 1998; Line, Hawley, & Krut, 2002), reporting practices still show low adoption in many sectors and the information released by different companies varies significantly in its scope and depth (Holcomb et al., 2007). Hence, this study will try to recognize forms of online corporate communication channels international hotel chains are using to present their CSR practices.

In order to fill the above mentioned gaps, this master thesis will outline CSR practices of major players in the global hotel industry. By pointing out actions undertaken by the most important hotel chains, they can serve as an example and be replicated by others, thus increasing sustainability practices, improving the understanding of triple bottom line reporting, minimizing negative social as well as environmental footprint, and enhancing positive firms' impacts in their operating contexts. Moreover considering that CSR is a result of a multifaceted mechanism and closely associated with stakeholder management, researching the multiple dimensions of CSR under a stakeholder theory will enhance the CSR literature.

1.2 Research question

This study attempts to, (a) apply Freeman's (1984) stakeholder theory to identify the main stakeholder groups and their role in shaping the hotels' strategic CSR, and (b) use the idea of TBL reporting to determine CSR dimensions and CSR implementation practices of international hotel chains.

The paper is driven by the main research questions "*What are the Corporate Social Responsibility practices in international hotel chains?*" More specifically the thesis will try to answer the following questions:

- What are the online reporting practices of international hotel chains regarding CSR (corporate websites, mission statements, annual reports, press releases, etc.)?
- What stakeholder groups are being addressed in hotel's CSR reporting?
- What are the most commonly used CSR initiatives under the economic, environmental, and social dimensions?

The answers to the questions will result from the analysis of previous academic works on CSR combined with a content analysis of corporate websites within the global hotel industry.

1.3 Structure

The thesis starts with an introduction of the CSR idea, the rationale for the research and presents the research questions. The second chapter presents some of the most important literature findings on Corporate Social Responsibility. It includes the development of the CSR concept and its definitions, followed by a theoretical review of the vital CSR models. Furthermore arguments for and against CSR are presented. The third chapter continues with the description of CSR strategies in the tourism industry, more specifically the hospitality sector. The chapter ends with the description of CSR reporting practices in the hospitality industry. In the fourth chapter the theoretical framework will explain to which theories the paper relates and portray a model for further analysis.

Following the theoretical part of the thesis, the case of international hotel chains will be presented and analyzed in chapter five. The case will introduce the main players in the hotel industry and its business models. The sixth chapter focuses on the methodology used to answer the posited research questions, whereas the steps, data used, CSR themes and limitations will be introduced. Following this, a thorough analysis of the gathered data will be developed in chapter seven. Finally, the master thesis will conclude with the main findings and implications for the industry, shortcomings and recommendations for further research.

2 CORPORATE SOCIAL RESPONSIBILITY

Although some publications present CSR as a new construct, the idea that companies need to manage their social and environmental obligations has its roots in a much older debate. In fact, the role of business in society has been a matter of debate since the middle of the last century (Turker, 2009). Various studies in economic and organizational theory (Davis, 1973; Keim, 1978; Shaw & Post, 1993) have reviewed the relationship of businesses in society, and they agree that the purpose of business should be broadened beyond the economic dimension (Friedman, 1970) and that a social element should be incorporated into corporate performance. Before defining CSR, firstly the historical development of the CSR concept will be presented as it is necessary to understand how the various CSR determinants developed through time.

2.1 Evolution of CSR

One of the earliest works on CSR is Bowen's book 'Social Responsibilities of the Businessman'. Bowen (1953, p. 6) suggested that social responsibilities are "the obligations of businessmen to pursue those policies, make those decision, or follow those lines of action which are desirable in terms of the objectives and values of our society." His book was noticeably ahead of its time and according to Carroll (1979) it marks the start of the modern era of CSR. Since then, CSR has been generally conceptualized as actions that go beyond maximizing investors' wealth (Goodpaster, 1991; McWilliams & Siegel, 2001).

In the 1950s there were three core ideas about CSR, which included the idea of the manager as public trustee, the balancing of competing claims to corporate resources, and corporate philanthropy (Frederick, 2006). The primary focus was on businesses' responsibilities to society and doing good works for society (Carroll, 1991). CSR would grow in popularity and take shape during the 1960s, driven largely by the social movements that defined those times with civil rights, women's rights, consumers' rights and the environmental movement (Carroll & Shabana, 2010). It was typically described as equal to company's voluntary and philanthropic acts aimed at alleviating social ills or benefiting disadvantaged groups; above and beyond meeting the economic and legal obligations (Meehan, Meehan, & Richards, 2006). According to De Grosbois (2012) CSR in 60s was meant for companies to conduct their business unaffected by the social and environmental concerns and then make charitable donations to selected causes. Furthermore, over time CSR started to be seen more as a core business activity that would transform the company's business model and its operations. With this, the foundation for CSR has been developed by a quickly changing social environment and pressures from advocacy groups, to adopt CSR perspectives, attitudes, practices and policies (Carroll & Shabana, 2010).

In the beginning of 1970s the CSR concept evolved around the meaning of social responsibility and its importance to business practice and society (Carroll & Shabana, 2010).

Davis (1960) argued that social responsibility referred to businessman's choices and actions taken for motives beyond the firm's direct economic or technical interest. Similarly, McGuire (1963) posited that social responsibility urges corporations to assume certain responsibilities to society which extend beyond their economic and legal obligations. Johnson (1971) observed that social responsibility programs can help organizations to acquire more profits. Social responsibility can be thus seen as long-run profit maximization and is positively linked to financial performance (Johnson, 1971). Following these theories, the Committee for Economic Development (1971) developed a 'three concentric circles' approach to define CSR. They came up with a definition of three circles. Carroll (1991) summarized the main ideas as follows: The central circle included basic economic functions— growth, products, and jobs. The intermediate circle suggested that the economic functions must be exercised with a sensitive understanding of changing social principles and concerns. The external circle outlined emerging responsibilities that business should assume to become more involved in improving the social environment. Even though this three-circle-approach was a novelty when it was published, it was not discussed in the scholarly writing in following years (Carroll, 1991).

Murphy (1978) believed that the 70s and 80s were a period of changing social awareness and acknowledgment of overall responsibility, participation in community affairs, correction of racial prejudice, mitigation of pollution, and the continuing philanthropic activities with a focus on charitable donations by businesses. To put it in another way, social responsibility was driven primarily by external, socially conscious motivations, and businesses were not looking for anything specific in return. By the late 1990s CSR had become an established feature in both the praxis and study of business and its popularity has grown (Lee, 2008). It was on firm's plans to be included in their corporate agendas and almost assumed the position of an industry in itself (Henderson, 2007). The Commission of the European Communities (2002) claimed that the CSR concept gained increasing recognition amongst companies, because the new approach helped them to easily respond to a new set of fundamental changes in the overall business environment. According to Twig (2001) these changes included globalization, sourcing products and services in developing countries, the issues of image and reputation, and the need for companies to recruit and retain highly skilled personnel. Moreover the public's expectations towards businesses rose and various interest groups were vocal and willing to exert pressure for change. Additionally, regulatory environmental controls were being tightened in some countries with the imposition of penalties for non-compliance (Henderson, 2007).

2.2 Defining CSR

Academics agree that defining CSR is not a simple task as the concept is constantly being reexamined and redefined to serve changing needs and times. As Votaw (1972) and more recent authors (Walker, Heere, Parent, & Drane, 2010) argued, CSR has a meaning, however its meaning is not the same for everyone. As a result, the literature regarding this concept has

occasionally been described as lacking consensus, and theoretical maturity, resulting in confusion and vagueness (Carroll, 1991; Godfrey, 2005). Part of the reason for the difficulty of establishing an agreed definition for CSR or a single universal term lies in the many frameworks and intersections of academic debate that have contributed gradually over time (Coles et al, 2013). In addition, the meaning of CSR varied depending on the perceptions of the stakeholders involved and on the industry under study (Campbell, 2007; Carroll, 1979; Whitehouse, 2006). As CSR is still an evolving concept, there is difficulty in setting a universally accepted and precise definition (Martínez, Perez, & Rodríguez del Bosque, 2013; McWilliams, Siegel & Wright, 2006; Dahlsrud, 2008). Furthermore, the phrase ‘corporate social responsibility’ is often interchangeably used with others, such as social responsibility, corporate responsibility, corporate social and environmental responsibility, corporate citizenship, company stakeholder responsibility, corporate sustainability management and often confused with sustainable development, triple bottom line, strategic philanthropy, corporate ethics, corporate governance (Blowfield & Murray, 2008; Carroll & Shabana, 2010; Salzman et al, 2005; McIntosh, 2003). As a result of these diffuse origins, definitions have centered around the idea that CSR is essentially ‘sustainable development for businesses’ whereby businesses voluntarily achieve a balance of economic, environmental and social dimensions, or the so-called ‘triple bottom line’ approach (Moneva, Archel, & Correa, 2006; O'Rourke, 2003).

The literature review suggests that many definitions of CSR are based on two fundamental ideas. The first is that corporations have responsibilities for more than simply making a profit (Godfrey & Hatch, 2007) and need to be aware of social values and take part in improving the social environment on top of its economic obligations (The Committee for Economic Development, 1971). According to Davis (1973) CSR is the company’s consideration and response to issues beyond the basic economic, technical and legal requirements of the firm to accomplish social benefits. Carroll (1979) added that CSR means encompassing the economic, legal, ethical and discretionary expectations that society has of organizations at a given point in time. One of the most commonly used definitions supporting this idea, is according to Dahlsrud (2008), the one from the Commission of the European Communities (2001, p. 2), whereas CSR is “a concept by which companies integrate social and environmental concerns in their operations and in their interaction with stakeholders on a voluntary basis”. This does not only mean fulfilling legal responsibilities but also embrace wider social, environmental and economic objectives (McWilliams & Siegel, 2001). As an illustration, these objectives can consist of the adoption of advanced human resource management programs, reduction of environmentally hazardous substances, philanthropic activities, production of products integrating social attributes, supporting local businesses (Barnett, 2007; McWilliams & Siegel, 2001), stakeholder engagement, responsible supply chain management, ethical leadership, and more (Coles et al, 2013). At its widest CSR encompasses all the ways in which an organization and its services and products interact with society and the environment (Hall & Brown, 2006). To sum up the first idea, responsible business practices respect and preserve the natural environment, help to improve the quality

and opportunities of life; they empower people and invest in communities where a business operates.

The second idea is that companies have responsibilities not only to their shareholders but to a broader group of stakeholders (Wheeler, Colbert, & Freeman, 2003). Woodward-Clyde defined CSR as a contract between society and business wherein a community grants a company a license to operate and in return meets certain obligations and behaves in an acceptable manner (Woodward-Clyde in Dahslrud, 2008, p. 10). The definition of the World Business Council for Sustainable Development (2000) interprets CSR as the commitment of businesses to contribute to sustainable economic development, working with employees, their families, the local community, and society at large to improve the quality of life. Therefore CSR relates to a company's obligation to be accountable to all of its stakeholders in all its operations and activities with the aim of achieving sustainable development not only in the economic dimension but also in the social and environmental (Carroll, 1991; Miller, 2001; Rondinelli & Berry, 2000). Hopkins (2003) went further in explaining how to treat the stakeholders and posited that CSR is concerned with engaging with stakeholder groups in an ethical and responsible manner. The wider aim of social responsibility is to create higher standards of living, while preserving the profitability of the corporation, for people both within and outside the corporation (Hopkins, 2003).

To sum up, there is no single 'one-size fits all' definition of CSR. Rather CSR is a multi-faceted concept as well as a socially-constructed and situated idea (Crane, Matten, & Spence, 2008). The underlying philosophy is the organizations' responsibility to be a good contributor to society and the environment, and to ensure economic vitality. Additionally, the importance of CSR is not evenly distributed among industries and it is context and country specific (Ketola, 2006).

Putting together the historical evolution as presented above and the development of CSR definitions a pattern can be identified. In its early stages in 50s and 60s, corporate responsibility was only meant to satisfy the wider needs of the society. A company was considered a good corporate citizen if it contributed resources and time for community needs, such as charitable giving, not necessarily being linked to the business itself. Only in beginning of 80s environmental causes also started to take presence. Corporations were becoming aware of pollution and had to react because of external pressures, and not from intrinsic motivations. The economic dimension of CSR was then first introduced by Carroll, and authors following his definitions in the 20th century. Having this in mind, the concept of CSR has been an evolving concept and will be developing also in the future, as the world will be facing more environmental degradation, economic downfalls and pressures from various stakeholders. With this, new environmental, economic and social needs will appear, and corporations will have to face them and take them into account in their business operations. For the purpose of this study CSR will be understood as 'voluntary practices of businesses maximizing their

performance with a balance between economic, environmental and social bottom lines, whilst taking into account the needs of various stakeholders.’

As mentioned before, CSR as a broad concept has various meanings attached to it and, consequently, includes diverse dimensions. Accordingly, the literature has suggested various approaches to address these issues as well as suggesting the link between CSR and society (Paek, Xiao, Lee, & Song, 2013). In the next part the most important dimensions and theories will be presented.

2.3 CSR dimensions

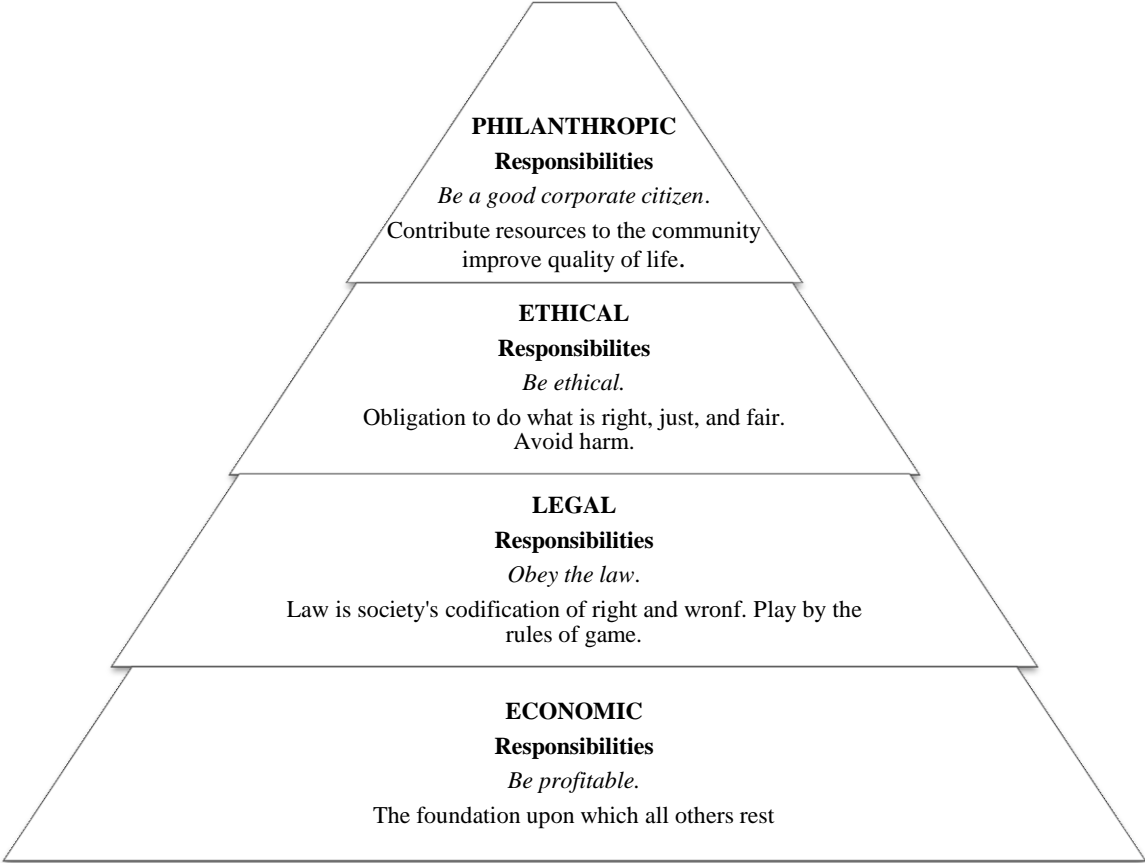
Paek et al (2013) started the discussion of the multifaceted CSR dimensions by presenting several theoretical perspectives. An integrational approach indicates that corporations and society can be integrated into and supported by each other in a win-win situation (Porter & Kramer, 2006). A relational approach argues that, with CSR practices, firms satisfy external and internal stakeholders including society, governmental and non-governmental organizations, customers, suppliers, and employees, by establishing constructive relationships (Porter & Kramer, 2006). An ethical approach is suggesting that CSR is based on corporation’s moral attitudes and obligations (Carroll, 1979; Reidenbach & Robin, 1991). Similarly, Garriga and Mele (2004) categorized CSR- related theoretical conceptualizations into four groups: instrumental, political, integrative and ethical. The instrumental approach regards CSR as a direct or indirect means to a specific end: profits. Political theories emphasize the social rights and duties associated with the social power of the organization, whereas the integrative approach includes theories which assert that organizations should integrate social demands, because they depend on society for their continuity, growth and existence. Finally, ethical theories understand the relationship between business and society as embedded with ethical values; therefore, these apply when managers place social impacts above all other CSR considerations (Garriga & Mele, 2004).

An example of classification that confines the span of CSR dimensions was introduced by the Commission of the European Communities (2001). They identified an internal and external dimension to any company’s approach to CSR. The former describes socially responsible practices within the company while the latter extends outside the company into the local community and beyond, and involves a wide range of external stakeholders. The internal dimension is seen to embrace the management of human resources; health and safety at work; managing change; and the management of environmental impacts and natural resources. The external dimension is wide ranging and includes investors, local communities; business partners, suppliers and consumers; human rights; and global environmental concerns (Commission of the European Communities, 2001).

However, when it comes to understanding the dimensions of CSR, most academics refer to Carroll’s (1991) Pyramid of Corporate Social Responsibility. Carroll (1991) suggested that

there are four dimensions of CSR: economic, legal, ethical and philanthropic, with decreasing importance in that order. Carroll’s pyramid illustrates these four kinds of social responsibilities as shown in Figure 1.

Figure 1: Pyramid of Corporate Social Responsibility



Source: Carroll (1991).

The economic component which is at the base of the pyramid gives top priority to economic performance serving as the foundation of the other components of the pyramid. The economic responsibility of business is “to produce goods and services that society desires and to sell them at a profit” (Carroll 1979, p. 500), plan for the future and provide shareholders with sufficient and attractive returns. The legal responsibilities of business refer to the positive and negative obligations put on businesses by laws and regulations of the society where it operates. It is the corporation’s obligation to abide by the rules and regulations established by the federal, state, and local governments as the ground rules under which it must operate. The third hierarchy in Carroll’s pyramid is the ethical responsibilities which embody those standards, norms, or expectations that reflect a concern of what consumers, employees, shareholders, and the community regards as fair and just, together with respect of stakeholders' moral rights. At the top of the pyramid is philanthropic responsibility. It addresses the corporation’s responsibility to engage in activities that promote human welfare or goodwill (e.g. donations, volunteerism). The described dimensions are not mutually exclusive (Carroll, 1991).

While it is evident that Carroll put a lot of emphasis on company's responsibilities his Pyramid does not include concerns for the environment. In this regard the Pyramid of Corporate Social Responsibility fails to include one very important issue – environmental stewardship. Moreover including a legal responsibility may seem exaggerated as in today's world companies have to comply with legal requirements and play by rules; else they are punished by the government, public dissatisfaction and loss of clients.

Carroll's (1979) conceptualization was one of the first to outline the scope of responsibilities businesses ought to fulfill; however the details and guidelines for the responsibilities were limited, making it difficult for a corporation to collect, organize, and evaluate the CSR data (Clarkson, 1995). For this reason connections from other theories were drawn, most common being the theory of stakeholders and the triple bottom line theory.

2.3.1 Stakeholder approach to CSR

Building on the Pyramid of Corporate Social Responsibility, Carroll (1991) introduced a stakeholder-responsibility matrix, which was intended to be used as an analytical tool or template to organize manager's thoughts and ideas about what the firm ought to be doing in an economic, legal, ethical, and philanthropic sense with respect to its identified stakeholders. He grouped stakeholders as owners, customers, employees, community, competitors, suppliers, social activist groups, public at large and others. Carroll's (1991, p. 43) saying that: "There is a natural fit between the idea of corporate social responsibility and an organization's stakeholders.", indicates that the concept of stakeholders personalizes firm's CSR activities by identifying specific groups or persons that are affecting or are affected by firm's operations. Thus, the stakeholder approach helps to recognize entities, who are most urgent to business, and to whom it must be responsive (Carroll, 1991).

The above mentioned coincides with the stakeholder approach introduced by Freeman (1984) and it appears to be more practical in assessing CSR (Jamali, 2008; Jonker & Foster, 2002; Wood, 1991). The founder of the stakeholder theory, Freeman (1984) defined stakeholders as any group or individual that can affect or be affected by the realization of company's objectives. This theory has evoked firms to speak to stakeholders beyond the traditional parties, including shareholders, customers, employees, and suppliers; and look after interests of governments, communities, public and such. Stakeholders can influence companies in a number of ways and to various extents. Thus organizations need to find proper ways to communicate and engage with them.

To avoid giving the term 'stakeholder' a too broad scope, some authors have proposed sub-categories. Clarkson (1995) distinguished between primary and secondary stakeholder groups. Primary stakeholders are those that the company cannot survive without as they are important for the firm's profitability and growth. It typically includes shareholders/owners, employees, suppliers, customers, and public stakeholders such as government and communities. Given each of these primary stakeholders has different rights and interests in a firm (Clarkson,

1995), the firm is required to implement different activities and policies that meet the diverse need of each stakeholder to achieve superior financial performance (Peloza & Papania, 2008). Hence it is suggested that the firm's voluntary activities to different primary stakeholders represent distinct dimensions of CSR (Clarkson, 1995; Peloza & Papania, 2008). Secondary stakeholders, such as media and other interest groups, are influenced or affected by the corporation, but the company's existence is not dependent on them (Clarkson, 1995). Johnson, Scholes, & Whittington (2008) differentiated between internal and external stakeholders, whereas internal stakeholders are groups within a business (owners, workers, management) and external are groups outside a business (economic, socio-political, and technological). Buysse and Verbeke (2003) combined both and distinguished between internal primary stakeholders (employees, shareholders and financial institutions), external primary stakeholders (customers, suppliers), secondary stakeholders (international rivals, international agreements, NGOs, press), and regulatory stakeholders (government, public agencies). Mitchell, Agle, & Wood (1997) took another perspective and discerned between dormant stakeholders, discretionary stakeholders, demanding stakeholders, dangerous stakeholders, definitive stakeholders, dependent stakeholders and dominant stakeholders. They underlined that the salience of different stakeholders, their possession of power, legitimacy and/or urgency vary, therefore at various points in time different stakeholders require different degrees and types of attention by managers. These diverse categorizations suggest that there is no standard model of stakeholder management, because each organization is specific either historically, culturally, or structurally, and because each stakeholder constituency is specific both socially and culturally (Kakabadse, Rozuel, & Lee-Davies, 2005). Consequently, each company has to determine their specific stakeholder groups that affect or are affected by their business operations.

Cummings and Doh (2000) acknowledged that through identification, and evaluation of stakeholders and stakeholder relationships, firms can best navigate the public and private strategic environments in which they operate, and in doing so, account for the range of their responsibilities. Stakeholder theory seeks to methodically address the issue which stakeholders do and do not deserve or require management attention through evaluation of relationships between organizations and stakeholders (Mitchell et al., 1997).

The stakeholder approach has been adopted by several authors when examining CSR. Longo, Mura, & Bonoly (2005) developed a grid of values, and identified the demands of key stakeholders in their assessment of CSR in the context of Italian SMEs. Companies in their study were considered as socially responsible if they demonstrated behavior that was satisfying the expectations of at least half of the value classes identified for each stakeholder. The grid of values included employees, suppliers, customers and community. Expectations for them ranged from health and safety at work, development of worker's skills, creation of partnerships, product quality, consumer protection, environmental safety and production, etc. Pappasolomou-Doukakis, Krambia-Kapardis, & Katsiolouides (2005) researched the importance of CSR activities in the context of Cypriot businesses. Their rationale for using a

stakeholder approach was that stakeholders invariably affect or are affected by business organizations and therefore can be seen as imposing on them different responsibilities. They identified six groups as key stakeholders and delineated relevant CSR actions vis-a-vis each cluster respectively as illustrated in Table 1.

Table 1: CSR actions vis-a-vis stakeholders

Stakeholder	Actions vis-à-vis stakeholders
Employees	<ul style="list-style-type: none"> - Provides a family-friendly work environment. - Engages in responsible human-resource management. - Provides an equitable reward and wage system for employees. - Engages in open and flexible communication with employees. - Invests in employee development. - Employees have the freedom to express their views without the threat of being fired. - Provides child care support/maternity/paternity leave over and above what is expected by law. - Engages in employment diversity in hiring and promoting ethnic minorities. - Engages in employment diversity in hiring and promoting women. - Engages in employment diversity in hiring and promoting special minorities such as the physically handicapped. - Develops and implement accident safeguards. - Encourages employee participation in social projects. - Encourages employees to speak up and report concerns in their work place. - Encourages employees to treat one another with dignity and fairness.
Community	<ul style="list-style-type: none"> - Fosters a reciprocal relationship between the corporation and community. - Invests in the communities in which corporation operates. - Launches community development activities. - Encourages employee participation in community projects.
Consumers	<ul style="list-style-type: none"> - Respects the rights of consumers. - Offers quality products and services. - Provides information that is truthful, honest, and useful. - Products and services provided are safe and fit for their intended use. - Avoids false and misleading advertising. - Discloses all substantial risks associated with product or service usage. - Avoids sales promotions that use deception or manipulation. - Avoids manipulating the availability of a product for purpose of exploitation. - Avoids engaging in price fixing.
Investors	<ul style="list-style-type: none"> - Strives for a competitive return on investment. - Engage in fair and honest business practices in the relationships with stakeholders.
Suppliers	<ul style="list-style-type: none"> - Engages in fair trading transactions with suppliers.
Environment	<ul style="list-style-type: none"> - Demonstrates a commitment to sustainable development. - Demonstrates a commitment to the environment.

Source: Papasolomou et al, 2005.

Their findings suggested that Cypriot firms gave the most attention to employees and consumers in their pursuit of CSR, moderate attention to the community stakeholder and limited attention to suppliers, investors and the environment. Their output offers a good basis for companies that wish to develop their stakeholder strategy.

The stakeholder theory is extremely useful because it sheds insight on the difficult problem of stakeholder identification and stakeholder engagement. However at this point it should be noted that not all researchers agree on the importance of stakeholders, and that stakeholder theory has been criticized on both theoretical and empirical grounds. Even though the stakeholder concept has been extensively researched in the past, it was frequently defined as opposite to the shareholder (or stockholder) model (Kakabadse et al, 2005). This means that only the shareholders have a legal claim on the purpose of the firm they own (Emiliani, 2001; McAdam, & Leonard, 2003). The shareholder perspective assumes that company's sole obligation is to meet the expectations of its owners and shareholders by focusing on monetary profitability within the framework of the law (Emiliani, 2001; McAdam & Leonard, 2003). Williamson (1993) as an opponent to stakeholder theory argued that the direct principal-agent relationship between owners and managers is distorted with the addition of other stakeholders to the equation. This is supported by Barry (2002, p. 545) who believed that, "stakeholderism aims to take rights away from the owners, who can be assumed to constitute a single body with a common purpose, and to give those rights to a plurality of groups, which would include shareholders but in a much diminished role."

Nonetheless, stakeholder theory provides important insights into the ways in which firms and their managers interact with their stakeholders and choose the necessary CSR activities. Stakeholder theory observes that a company must consider the impacts of its actions on the stakeholders beyond the owners of the firm, which can include customers, employees, suppliers, the environment, and the community. Thus, CSR can be viewed as an imperative from a stakeholder perspective but not a relevant matter from a shareholder perspective (Choi & Ng, 2011).

Up to this point it has been argued that CSR is constituted from various dimensions and aimed at multiple stakeholders. Yet, a clear understanding of the diverse corporate responsibilities is still missing. To fill this gap the triple bottom line theory is presented below.

2.3.2 Triple bottom line approach to CSR

The triple bottom line approach offers an alternative to identifying CSR dimensions. Some authors correlate it to the notion of sustainability in that sense that both focus on how stakeholders should be identified and engaged and that initiatives should be measured to determine their impact on others. As argued earlier, CSR relates to company's obligation to be accountable to all of its stakeholders in all its operations and activities with the aim of achieving sustainable development. Sustainable development in this sense includes economical, social and environmental dimensions (Tuan, 2011). Firm's responsibilities extend beyond the purely legal and economic, but also encompass responsibilities to a wider range of stakeholders (social responsibilities) and the environment (environmental responsibilities) (Font et al, 2012). TBL coined by Elkington (1997) connects both CSR and sustainability. John Elkington presented a metaphor that challenges corporations to deliver the

triple bottom line, which is constituted of economic prosperity, environmental quality and social equity. In other words, three main aspects of CSR activities, being economic, environmental and social, can be seen as three bottom lines. In this sense we may also speak of triple bottom line reporting (Assaf, Josiassen, & Cvelbar, 2012). The TBL being developed as a framework for measuring and reporting corporate performance goes beyond the traditional, single “Bottom Line” focused only on economic profitability – ‘Profit’. It adds social – ‘People’ and environmental – ‘Planet’ bottom lines in order to put these dimensions on a more equal footing with the traditional economic benchmark (Elkington, 1994). McGehee et al (2009) explained that TBL does not contain any legal parameters, as this approach is grounded in the assumption that CSR is adopted voluntarily rather than directed by legal structures. The foundation of this approach is the principle that an organization’s responsibility to its stakeholders can be measured, calculated, audited and reported in the same way as profit and loss (Norman & MacDonald, 2004).

When it comes to the topic of TBL, most will readily agree that this approach is meant to be more than just a method of accounting and reporting (Vanclay, 2004), as it is hoped that the implementation of the framework would lead to the embracement of the ideals of sustainable development (Elkington 1997; Faux, 2005). Where this agreement usually ends, however, is on the question of finding appropriate measurements for environmental and social parameters. Whereas some are convinced that TBL has been advanced as a planning and reporting mechanism and a decision-making framework both for internal management and external reporting (Dwyer, 2005), others maintain that it is “an unhelpful addition to current discussions of corporate social responsibility” (Norman & MacDonald 2003, p. 243). Dwyer (2005) listed several challenges for the TBL, including: identification and selection of suitable indicators, adoption of an appropriate framework for TBL accounting and monitoring, and the understanding of the TBL implementation costs. Faux (2005) added that there exists a danger in the application of the TBL in businesses by reporting only positive aspects of their performance. Furthermore, Norman and McDonald (2003) explained two arguments against TBL approach. Firstly, it is impossible to find a common scale to weigh all of the good and bad social impacts caused by the firm. Secondly, it is not possible to reach a broad agreement among industries for any such proposed common scale. According to Vanclay (2004) TBL is a rather young, loosely defined concept that can be adapted for one’s own purpose and goals. Thus, he suggested that Multiple bottom lines would be a more suitable name of a concept as it spans over several overlapping impacts and it should include other dimensions, such as cultural, health, climate, political, technological.

Regardless of these strong criticisms of the TBL, there is an increasing need for quantification of the TBL and introduction of common indicators. A very comprehensive list was provided by the Global Reporting Initiative (GRI) an independent organization established to give support to the TBL and sustainability reporting guidelines (Faux, 2005). The GRI list of reporting guidelines includes more than 50 indicators. For instance economic bottom line covers indicators such as economic performance, market presence, indirect economic impacts,

and procurement practices. The environmental bottom line includes materials, energy, water, biodiversity, emissions, effluents and waste, transport, supplier environmental assessment, environmental grievance mechanisms. And finally, the social dimension is divided into four categories including labor practices and decent work, human rights, society, and product responsibility (Global Reporting Initiative, 2014). Nikolaeva and Bicho (2010) explained that while GRI indicators initially focused on environmental performance only, this was then extended to include social performance (e.g. labour conditions and human rights) and economic performance (e.g. economic impact on customers, suppliers, employees, capital providers and the public sector).

There were various attempts in the academic sphere to identify and map TBL attributes. An example to map measurable TBL indicators was made by Sheerwood (2007) for a case of special events. Through an extensive literature review, survey with event experts (Delphi survey), and two event studies he summed up a list of 12 indicators: economic (direct expenditure from the event), environmental (energy and gas use, solid waste sent to landfill, emissions from transport to and from event, water use, percent of solid waste recycled), social (impact on quality of life of community, impact on community pride, impact on sense of community, impact on personal quality of life). Uddin, Hassan, & Tarique (2008) added on the three dimensions, explaining that the economic element should be considered with firms' financial accountability, together with direct and indirect economic impacts that the company's operations have on the surrounding community and stakeholders. Another attempt to construct indicators for TBL came from the tourism industry by Tyrell, Paris, & Biaett (2012). They demonstrated a conceptual approach for measuring the relative importance of the major dimensions of community quality of life that can be influenced by the tourism industry in order to calculate an indication of overall impact on the well-being of community residents. They developed ten TBL attributes, as presented in Table 2.

Table 2: Ten triple bottom line attributes

Bottom line	Attributes
Social	<ul style="list-style-type: none"> - Community charity (percentage of gross revenues provided for local charitable contributions). - Community health, safety, and security (traffic congestion, security on property, health measures on property). - Openness to public and local culture (openness to the non guest general public).
Economic	<ul style="list-style-type: none"> - Local suppliers and customers (goods produced and purchased locally) - Average hourly wages and benefits (compared to national average). - Employment of local residents (employees who maintain a local residence). - Local taxes paid (as a percentage of gross revenues).
Environmental	<ul style="list-style-type: none"> - Water, energy, and material practices (energy conservation, use of environment-friendly products). - Green building and infrastructure (environment-friendly management, policies, and governance). - Waste management and reduction (recycling, wasted reduction).

Source: Tyrell et al (2012).

Along the same lines, but with a more comprehensive model, Mihalič, Žabkar, & Knežević-Cvelbar (2011) developed a hotel sustainable business model (HSBM). The grounds for it were the elements of the United Nations World Tourism Organization sustainability model and Elkington's TBL reporting model. Based on a comparison of sustainability and triple bottom line models, the usual content of a three-line business model (economic, environmental and socio-cultural) was broadened to include customer satisfaction, environmental education and power to implement changes. The model was developed with help of financial, marketing and tourism sustainability specialists, who investigated best practices in sustainability measurements and collected suitable sustainability indicators. Through expert opinion and a Delphi method the initial 79 indicators were reduced to 36. The detailed list of operational indicators is presented in Table 3. Mihalič et al (2011) used the model to study the sustainability of Slovenian hotel firms. Results indicated strong importance and measurement of economic and marketing indicators, such as profitability and customer satisfaction. Moreover hotels recognize the importance of human resources, but the weight of environmental education and awareness building, biodiversity, and the establishments of partnerships with stakeholders to implement sustainable tourism development were often left out. The highest monitored performance was the economic, followed by social and environmental.

Table 3: Hotel sustainable business model

Business bottom line	Business sub-category	Basic indicators
Economic	Financial	<ul style="list-style-type: none"> - Profitability of assets (ROA) = net income/asset - Profitability of capital (ROIC) = operating profit after taxes/(equity + financial liability) - Profit margin= operating profit/operating income - Economic value added (EVA) = net income – capital Costs - Total revenue per employee - Average room rate - Average occupancy rate
	Marketing	<ul style="list-style-type: none"> - Share of guests who evaluate quality as very high - Share of guests who evaluate quality vs. price ratio as high - Share of highly satisfied guests - Share of returning guests who have stayed at hotel at least three times - Share of guests who would recommend the hotel to friends and acquaintances
Environmental	Resource	<ul style="list-style-type: none"> - Energy consumption - Consumption of energy from renewable sources (e.g. biomass, solar, geothermal, wind energy, photovoltaic, etc.) - Water consumption - Water recycling - Quantity of solid waste - Recycling waste - Direct CO2 emissions

(continues)

(continued)

Business bottom line	Business sub-category	Basic indicators
Environmental	Biodiversity	<ul style="list-style-type: none"> - Selecting plants that are adapted to a particular environment (% of hotel establishments) - Planting at least one tree per year (% of hotel establishments)
	Environmental education	<ul style="list-style-type: none"> - Environmental activities for the employees (e.g. number of seminars or environmental education hours per employee) - Environmental activities for guests (workshops, brochures)
Social	Power, participation	<ul style="list-style-type: none"> - Cooperation with the municipality (e.g. the number of projects) - Cooperation with local residents (e.g. the number of joint activities in the comparable periods) - Satisfaction of local residents with the development of Tourism - Cooperation with non-governmental environmental organizations - Participation in the overall strategy of sustainable development of tourism in the destination - Monitoring of the implementation of hotel's sustainable/ecologic development strategy - Environmental quality standards (ISO 14001 certificate) - Number of other ecological quality labels (e.g. Green Key, Green Dot, EU Flower, Blue Flag)
	Human capital	<ul style="list-style-type: none"> - Employee satisfaction (e.g. the proportion of very satisfied employees in the comparable periods) - Employee salaries (e.g. comparison with other hotels) - Training of employees (e.g. in hours per employee per year)
	Cultural capital	<ul style="list-style-type: none"> - Number of cultural events in the hotel enterprise (local culture) - The proportion of local dishes on offer

Source: Mihalič et al (2011)

Although there were various attempts to operationalize the measurement of CSR dimensions, there are no standardized methods of how to calculate the individual bottom lines (Buckley, 2003). Nevertheless the commonality between them is that they all provide viable options how to develop and categorize CSR strategies.

2.4 Arguments for and against CSR

As with any theory or concept development also with CSR there are two sides of the story. Ever since the debate on CSR began, supporters and detractors have been articulating the arguments for and against the idea of CSR. A brief recapitulation of them makes sense as it leads up to understanding what drives companies to engage in CSR and what the negative side of it is.

Arguments in favor of CSR typically begin with the belief that it is in business's long-term self-interest to be socially responsible, meaning that in order to ensure the firm's long term viability, it must take actions now. Moreover CSR wards off government regulation (Carroll & Shabana, 2010). Another justification for CSR is that proacting is better than reacting. This basically means that proacting (anticipating, planning and initiating) is more practical and less costly than simply reacting to social problems once they come up (Carroll & Buchholtz, 2009). Finally, it has been argued that business should engage in CSR because the public strongly supports it. Today, the public believes that, in addition to its pursuits of profits, business should be responsible to their workers, communities and other stakeholders, even if making things better for them requires companies to forfeit some profit (Bernstein, 2000). Tsai, Tsang, & Cheng (2012) divided the benefits of CSR engagement into intrinsic and extrinsic. Intrinsic motivation means engaging in an activity for its enjoyment, interest, and satisfaction rather than some separable consequence. Extrinsic motivation, on the contrary, is defined as performing an act to attain a separable outcome, such as generating publicity (Deci, 1972). Zadek (2000) argued that companies pursue CSR strategies to, (1) defend their reputations (pain alleviation), (2) justify benefits over costs (3) integrate with their broader strategies, and (4) learn, innovate and manage risk. Kurucz, Colbert, & Wheeler (2008) discussed similar benefits of CSR engagement, such as cost and risk reduction; gaining competitive advantage; developing reputation and legitimacy; and seeking win-win outcomes through synergistic value creation.

Porter and Kramer (2006) argued that CSR positively affects different areas of firm's competitiveness. Bevan, Isles, Emery, & Hoskins (2004) listed several benefits of CSR, which include improved financial performance and profitability; reduced operating costs; long-term sustainability for companies and their employees; increased staff commitment and involvement; enhanced capacity to innovate; good relations with government and communities; better risk and crisis management; enhanced reputation and brand value; and the development of closer links with customers and greater awareness of their needs. Burke and Logsdon (1996) claimed that substantial business-related benefits may be possible if CSR is adopted strategically. Such strategic benefits include customer loyalty, productivity gains, and access to new products or markets. Sen, Bhattacharya, & Korschun (2006) demonstrated that stakeholders who are aware of the company's CSR initiatives exhibit more positive company related connotations, such as a greater intent to purchase products from, seek employment with, and invest in the company, than those individuals who are unaware of the CSR initiatives. Similarly, other researchers suggested that companies perceived as socially responsible are found to have a more favorable corporate image, which also leads to a positive attitude toward the companies' products and services (Brown & Dacin, 1997; Lii & Lee, 2012), product and service quality, and brand loyalty (Marin, Ruiz & Rubio, 2008; Reich, Yueying, & McCleary 2010). Besides, firms with higher levels of CSR are associated with positive reputation and organizational commitment from employees, and are more attractive as an employer than firms with lower levels of CSR (Backhaus, Stone, & Heiner, 2002; Deery, Jago, & Stewart, 2007). Several researchers have proven that CSR also has a positive

impact on financial performance (Lee & Park, 2009; Moore, 2001). Similarly, Luo and Bhattacharya (2006) reported that CSR practices have a positive influence on consumer satisfaction and consequently firm's market value. Other studies suggested that CSR is subject to a halo effect, whereby consumer perceptions of a company's CSR activities spill over to their perceptions of the company's performance in other areas (Smith, Read, & Lopez, 2010) and even protect a company from undesirable consequences resulting from negative events or crises (Klein & Dawar, 2004).

At the same time there are those who would champion the case against companies integrating CSR into their business practices (Friedman, 1982; Marcus & Goodman, 1986). Such arguments usually follow Friedman (1982) in affirming that there is one and only one social responsibility of business and that is to maximize the profits of its owners or shareholders. Friedman argued that social issues are not the concern of business people and that these problems should be resolved by the free market system. Similarly Henderson (2001) thought that seemingly growing business commitment to CSR is extremely faulty in sense that it is based on a flawed view of issues and events and that its adoption by businesses would decrease welfare and weaken the market economy. Therefore CSR is only wasting firm's resources. Marcus and Goodman (1986) described it more thoroughly and stated that CSR requires firms to sacrifice their business and trade dollars for citizenship. The commitment to CSR activities merely wastes the time of executives and the funds of the company. Porter and Kramer (2006) added that internally, CSR practices and initiatives are often isolated from operating units, and even separated from corporate philanthropy. Externally, the company's social impact becomes diffused among numerous unrelated efforts, each responding to a different stakeholder group or corporate pressure point (Porter & Kramer, 2006). L'Etang (1994) pointed out that the true reason why corporations engage in CSR practices is to address external pressures imposed by the environmental activists rather than to integrate long-term CSR policies that will benefit the community. Many companies still consider CSR as merely a marketing gimmick to enhance their market presence through popular public relations stunts rather than as an aiding source for the community (Bohdanowicz & Zientara, 2008; Porter & Kramer, 2006). This superficial CSR approach produces minimal social impact, generates consumer skepticism, and ultimately fails to deliver business value (Du, Bhattacharya, & Sen, 2011).

The upshot of all this is that before introducing CSR into company's business strategy it is important to weight the pro's and con's of it and to determine the real motivation behind it. The summary of arguments for and against CSR is presented in Table 4.

Chapter 2 equipped the reader with the basic understanding of the Corporate Social Responsibility concept and its implications for the corporate world. As the focus of this study is the importance of CSR in the tourism industry, more specifically in the hotel sector, the following chapter provides an overview of CSR in tourism.

Table 4: Arguments for and against CSR

For	Against
<ul style="list-style-type: none"> - Ensures long term viability - Wards of government regulation - Cost and risk reduction - Pleases the public - Developing reputation and legitimacy - Value creation - Improved financial performance and profitability - Increased staff commitment and engagement/productivity - Enhanced brand value - Building relationships with stakeholders - Customer loyalty - Access to new products and markets - Higher investment opportunities - Positive attitude to company's product or service - Attracts job seekers 	<ul style="list-style-type: none"> - Diversion from the traditional business responsibilities: profit - Fail to deliver business value - Based on false assumptions it weakens the welfare - Distorts the free market system - Wastage of firm's resources - Sacrifice of business opportunities for social good - Social impact becomes diffused among numerous unrelated efforts - Only introduced to address external pressures and not intrinsic motivation - Marketing gimmick - Generation of consumer skepticism

3 CORPORATE SOCIAL RESPONSIBILITY IN TOURISM

The discussions about CSR in the corporate world affected also the tourism industry. With its specific provision of products and services around the world it is an industry with large economic, environmental and social impacts. "Tourism is a social, cultural and economic phenomenon which entails the movement of people to countries or places outside their usual environment for personal or business/professional purposes" (United Nations World Tourism Organization, 2012). According to Henderson (2007) it provides experiences and involves the transportation of participants and their accommodation and entertainment, giving rise to potentially disruptive dynamics. Some of these negative externalities can be economic leakages, cultural erosion and various forms of environmental degradation (Hunter & Green, 1995). It should not be forgotten, however, that tourism can supply a much needed infrastructure, income and jobs which boost destination economies and raise standards of living. Moreover, it may also strengthen the case for the protection of threatened resources and help to finance their conservation (Henderson, 2007). Tourism operators and destinations are starting to realize the diverse tourism impacts, thus growing the concerns about its relationship to society and the environment (Goodwin, 2011). Also in academia, the concept of CSR within the context of tourism received attention (Bohdanowicz & Zientara, 2009; Dwyer & Sheldon, 2007; Inoue & Lee, 2011; Lee & Park, 2009; Miller, 2001). According to Kang et al (2010) the importance of CSR for tourism firms is likely to increase.

The most current paper by Coles et al (2013) presented a critical review of recent progress in CSR in tourism management research, and revealed that in comparison to a well established, empirically- grounded body of knowledge dealing with other sectors of economic activity; dedicated research on CSR in travel and tourism is at a relatively early stage. Tourism is one

of the industries, whereas CSR has only in the recent decade started to take precedence (Dodds & Jope, 2005).

In the past, CSR and tourism management has been the primary subject of a limited number of studies from a small academic community. Studies have primarily focused on three macro level topic areas: implementation; the economic rationale for acting more responsibly; and the social relations of CSR (Coles et al, 2013). Coles et al (2013) revealed that fewer than 50 contributions have been published since 2000 in which CSR featured in the fuller, more appropriate sense of the concept and where it has been the primary or exclusive subject matter. Moreover, most academic attention attracted accommodation providers and airlines. In the case of the latter, this was due to growing public debate about the merits of an expanding aviation sector and its contested contribution to sustainable development, in particular as a result of the rise of low-fares airlines and their alleged contributions to climate change (Chapman, 2007). Beyond airlines, as Van de Mosselaer, van der Duim, & van Wijk (2012) correctly pointed out, understanding of CSR in the tour operating industry is incomplete. This may seem somewhat surprising as tour operators play a pivotal role in producing tourism both in domestic and international destinations. Furthermore, there has not been academic attention devoted to CSR among other forms of transport providers, nor has there been scholarly discourse on CSR among tourist attractions with the exception of casinos (Coles et al, 2013). As Lee and Park (2009) observed, this is somewhat ironic because, in many statistical indexes of corporate behavior, gambling is considered to be an irresponsible activity and businesses with connections to gambling are scored down, hence they are in need for CSR.

According to Coles et al (2013) CSR among small and medium-sized tourist enterprises (SMTEs) has been under-researched with isolated exceptions, such as Eraqi's (2010) research on tourism business sector in Egypt or Kasim's (2007) study on hotel sector in Malaysia. Larger multi-national companies have fared a bit better. Detailed insights have come from studies of several major international businesses, such as Scandic Hotels (Bohdanowicz & Zientara, 2008, 2009), Hilton (Bohdanowicz, 2007, Bohdanowicz, Zientara, & Novotna, 2011), NH Hotels and Melia Hotels (Mattera & Melgarejo, 2012), Scandinavian Airlines (Lynes & Andrachuk, 2008) and TUI (Sigala, 2008). Some studies focused on intra sectoral comparisons in practice (Bohdanowicz & Zientara, 2012; Sheldon & Park, 2011) while others explored variations among different types of businesses, such as hotel chains (Bohdanowicz & Zientara, 2009, 2012; De Grosbois, 2012; Holcomb et al., 2007), tour operators (Dodds & Kuehnel, 2010; Miller, 2001; Van de Mosselaer et al., 2012) and airlines (Cowper-Smith & De Grosbois, 2010; Fenclova & Coles, 2011). To date, evidence from the United States (Kang et al, 2010; Lee & Heo, 2009; Lee & Park, 2009; McGehee et al, 2009; Sheldon & Park, 2011), Scandinavia (Bohdanowicz, 2007; Bohdanowicz & Zientara, 2008, 2009, 2012; Bohdanowicz et al., 2011; Lynes & Andrachuk, 2008) and Malaysia (Kasim, 2004, 2007, 2010) has been most widely published. Coles, Fenclova, & Dinan (2011) examined the perceptions of the social responsibility of low-fares airlines among external stakeholders in three distinctive and peripheral regions of the United Kingdom.

CSR as a socially-situated and culturally-constructed phenomenon was detected also in other works (Coles et al, 2013). For example, Huimin and Ryan (2011) examined ethical principles of 257 Chinese hotel managers and found that CSR was located in cultural and moral codes for personal behaviour which differed from western value sets. Dodds and Joppe (2009) pointed out that this may be an important topic for the future in their account of tourism CSR in the Caribbean. After the review of different works it seems that there is a prevalence of western, European-centric discourses as to what constitutes responsibility.

Many researchers situated their work as making a wide-ranging contribution to the scholarly understanding of CSR, but in the end selectively chose to focus on a single aspect of operations, usually a single pillar of sustainability. For example, Bohdanowicz and Zientara (2012) discussed the CSR-inspired environmental initiatives of major hotel chains in an attempt to overcome the otherwise ‘conceptual oxymoron’ of limiting discussion of CSR to environmental practices alone. In their view, this is a legitimate approach from a practical perspective because in most cases (at least in hospitality) CSR and environmentalism are connected to each other (Bohdanowicz & Zientara, 2012). In order to contextualize results of CSR activity among major airlines in the wider, more conceptually- appropriate sense, Cowper-Smith and De Grosbois’s (2010) research was based exclusively on the environmental management and reporting of Asian and European airlines (Chan & Mak, 2005; Mak & Chan, 2006, 2007). The above discussed way only from one perspective is hardly appropriate, as environmental actions do not exist in isolation but are part of a wider discussion of CSR strategy.

Regarding the adopted methodology in tourism related CSR studies; emphasis was put on empirical data from secondary sources, with the case-study approach employed as the primary methodological study. CSR reporting has been a widely adopted data source alongside press releases, web pages, newspaper articles and other documents already in the public domain (Cowper-Smith & De Grosbois, 2010; De Grosbois, 2012; Holcomb et al., 2007). CSR indices produced commercially by business data service providers have been a further secondary data source (Lee & Park, 2009, 2010; Nicolau, 2008). Thus, much research on tourism CSR has been conducted external to the businesses (Coles et al, 2013). Only in a few cases has primary research been conducted by researchers participating and observing actions within an organization or with wide access to key decision-makers and other internal stakeholders (Bohdanowicz & Zientara, 2008; Bohdanowicz et al, 2011). The proponents say that secondary sources are reliable records of CSR activity within tourism firms because in today’s times when most information can be relatively easily verified, no international company can afford to provide inaccurate or forged data (Bohdanowicz & Zientara, 2012). While this may indeed be true, it is important to note that such records are not always complete listings and the degree of partiality can only be assessed through detailed research inside firms (Coles, Dinan, & Fenclova, 2009). In fact, the majority of studies are reliant on selective representations that do not routinely portray the full array of CSR activity within the business (Cowper-Smith & De Grosbois, 2010). According to Coles et al (2013) there is a

very limited degree of engagement with CSR theory and other theoretical frameworks. Acknowledgements are occasionally made to Friedman, Carroll, and Porter (Bohdanowicz & Zientara, 2008; Lee & Park, 2009; McGehee et al., 2009; Sheldon & Park, 2011).

After the review of the relevant CSR literature in the tourism industry it is evident that there are still gaps that need to be filled. By selectively choosing specific tourism sectors or particular bottom lines a holistic view on the concept of CSR is being neglected. Apart from the academic sphere, CSR has also attracted a lot of attention in various organizations and NGOs, which resulted in creation of a range of international CSR initiatives, which set the basis for tourism firms to introduce CSR into their business strategies. They provide guidelines to look at CSR from a wider perspective. The following chapter discusses them in detail.

3.1. International CSR initiatives

The growing importance of CSR in the tourism and hotel industry can be seen from many international initiatives that came up in order to share CSR importance among its followers (Martinez et al, 2013). For instance, in 1996 three International Organizations - the World Travel & Tourism Council (hereafter WTTC), the United Nations World Tourism Organization (hereafter UNWTO) and the Earth Council, joined together to launch an action plan entitled Agenda 21 for the Travel & Tourism Industry: Towards Environmentally Sustainable Development - a sectoral sustainable development program based on the Earth Summit results (Agenda 21, 1996). The UNWTO went on to establish the Global Code of Ethics for Tourism, which is a comprehensive set of ten principles whose purpose is to guide stakeholders in tourism development (United Nations World Tourism Organization, 2014). These ten principles are not legally binding but serve as guidelines to central and local governments, local communities, tourism operators, and tourists concerning preservation of the environment (Holcomb et al, 2007). In European region, the Initiative for Improving CSR in the Hospitality Sector has been established. The European Federation of Food and Agriculture and Tourism Trade Unions and Hotels, Restaurants and Cafés in Europe (2014) drafted compliance parameters concerning equal opportunity, non-discrimination, working conditions, fair pay, vocational training and life-long learning, health and safety, and the relationship between employers and employees at all levels. Other initiatives, such as that of Green Hotels, focus on programs that are designed to save water, save energy, and reduce solid waste. Program components such as towel rack hangers and sheet-changing cards have achieved positive responses by hotel management staff as well as guests (Green Hotels Association, 2014). The Green Hotelier, a publication of the International Tourism Partnership, is a magazine whose readers care about environmentally and socially responsible hotel behavior and like to engage in such practices (Green Hotelier, 2014). The raising importance of CSR worldwide and the increased awareness of tourism managers have also brought attention to international institutions and NGOs developing CSR certifications. The most relevant ones are: TourCert CSR Tourism, ISO 26000 for Social Responsibility, the

Global Sustainability Tourism Criteria, the reporting standards of the Global Reporting Initiative (hereafter GRI), and the management United Nations Global Compact (Mattera & Melgarejo, 2012).

Many of the above mentioned initiatives are covering the hospitality industry, which indicates that this is one of the tourism sectors with the highest volume of CSR acceptance. Moreover with international hotel chains being the focus of this research, the subsequent part will present relevant CSR research in hospitality.

3.2 CSR in hospitality

Hospitality industry is playing an essential role in tourism, since tourists are undertaking travel and seeking accommodation in distant places and locations, in growing numbers (De Grosbois, 2012). This sector is frequently viewed as a source of economic, environmental and social benefits through its support of job creation, improvements to infrastructures and cultural understanding (Bohdanowicz & Zientara, 2009). Nevertheless in satisfying needs of hotel guests, the hotel industry also imposes numerous impacts on the natural, social and economic environments. Chung and Parker (2010) listed several such impacts, namely consumption of energy, water, food, paper, linen; production of air, water, soil and noise pollution; and occupation of space and use of infrastructure of local communities. In order to minimize these negative impacts the hotel sector is in great need for CSR strategies. But to be able to do the right things in the right way there is a need to understand how CSR is handled in practice. To shed light on the CSR knowledge in hospitality several researchers devoted their time to do so.

Holcomb et al (2007) analyzed the level of socially responsible behavior of the top ten hotel companies. The findings reveal that 80 percent of the hotel companies analyzed reported socially responsible activities relating to some form of charitable donations. A diversity policy was reported by 60 percent of the hotel companies, while 40 percent provided some mention of 'social responsibility' in their vision or mission statements. Most common practices were community involvement, environmentally friendly practices, and customer and employee relations. According to Butler (2008) one of the most widely accepted CSR initiatives were environmentally friendly practices and they were even becoming the norm in the hospitality industry. For example, car rental companies are providing hybrid vehicles for rent, hotel chains are introducing power management systems and green programs, and restaurants are focusing on waste reduction and recycling practices (Parker, 2011). Some common green practices in hotels were described by Timothy and Teye (2009). They included buying and selling in a green manner, improving waste management by implementing recycling programs internally and externally. Font et al (2012) discovered that one of the most popular CSR practice for environmental stewardship are towel reuse campaigns for energy and water conservation, and monitoring carbon footprint through customer engagement and professional environmental entities.

Ayuso (2006), in her study of Spanish hotels, found that the main drivers for CSR action from hoteliers were personal awareness, pressure from customers and cost savings. Research indicated that adoption of CSR activities has a positive effect on customer satisfaction and firm value (Lee & Heo, 2009). If customers are satisfied with the hotel, it will increase the likelihood of repeat visits and the development of loyalty. Apart from customer loyalty, a number of studies showed that CSR activities can enhance employees' loyalty, morale, and retention rates (Lee & Heo, 2009; Lee & Park, 2009; McGehee et al., 2009). This can definitely result a strong and productive work- force. A study from Hong Kong by Tsai et al (2012) looked at hotel employees' perceptions on CSR. The study examined the perceived importance of CSR attributes from Hong Kong hotel staff and their hotels' performance on those attributes. The importance–performance analysis results proved that Hong Kong hotels generally performed well on 17 out of the indicated 30 CSR attributes. The best performance was detected on the attribute of promoting innovation in products and services and in the area of finance; however hotels need to improve their environmental strategies.

Kucukusta, Mak, & Chan (2013) took on the perspective from visitors, in particular CSR practices in Hong Kong's four and five-star hotels. The results showed that respondents identified five CSR factors (community, policy, mission and vision, workforce, and environment). Among these factors, environment and mission and vision had the strongest predictive power in explaining HK visitors' preference to stay, willingness to pay, perception of service quality, and brand image. It is suggested that hotels should therefore emphasize these two areas in their CSR programs. Similarly, but limited on environmental practices, Manaktola and Jauhari (2007) explored the factors which influence the consumer attitude and behavior towards green practices in the lodging industry in India and also to explore the consumers' intentions to pay for these practices. The consumers using hotel services are conscious about environmentally friendly practices in India. They patronize the hotels that have adapted green practices though not compromising on service quality. The consumers would prefer to use lodging that follows these practices but are not willing to pay extra for these services. Indian hotels have the competitive advantage over similar products if they follow green practices. Lee and Park (2009) researched whether socially responsible activities help hotels and casinos achieve their financial goals. Results showed that hotel companies' CSR has a simultaneous and positive relationship with financial performance. Findings suggested that hotel companies can confidently and strategically increase CSR investment to enhance both short-term (profitability) and long-term performance (firm value). Recently, Font et al (2012) benchmarked CSR policies and practices of ten international hotel groups of particular importance to the European leisure market. They concluded that corporate systems are not necessarily reflective of actual operations; that environmental performance is eco-savings driven; that labour policies aim to comply with local legislation; socio- economic policies are inward looking with little acceptance of impacts on the destination; and that customer engagement is limited. Generally larger hotel groups have more comprehensive policies but also greater gaps in implementation, while the smaller hotel groups focus only on environmental management and deliver what they promised.

Considering the perspective outside European or U.S. market, several scholars have made their contributions. Efiang, Usang, Inyang, & Effiong (2013) explored CSR of the hotel industry in Nigeria. It was found out that CSR practices are minimal and at an informal level. Gu, Ryan, Bin, & Wei (2013) examined the existence of a potential relationship between the political connections possessed by senior Chinese hotel managers and their adoption of CSR policies in the Chinese hotel industry. It was suggested that those hotels with better political connections may show evidence of higher levels of awareness and adoption of CSR policies, especially in areas of environmental and philanthropic action, but less in human resource management and guest relationships. Henderson (2007) tested management approaches in Thailand-Phuket after the 2004 Indian Ocean tsunami, and showed evidence of tensions between commercial and more philanthropic CSR activities. Nyahunzvi (2013) examined the nature and adequacy of CSR reporting among Zimbabwe's hotel groups. The content analysis showed that Zimbabwe's hotel groups gave primacy to financial performance rather than social and environmental themes in their CSR reporting. In comparative terms, the hotel groups lag behind some of their developed world's counterparts in CSR reporting. Assaf et al (2012) tested TBL reporting on a sample of major hotel firms in Slovenia. Their results showed that the popularity of economic, environmental and social reporting is increasing, as many hotels and tourism firms already committed to adopt TBL approach in practice. Table 5 presents the main journal articles referring to CSR in hospitality and shows the different sector coverage.

Table 5: Main cited journal articles referring to CSR in hospitality

Author(s)	Year	Sector coverage	Focus
Assaf et al	2012	Triple bottom line	Slovene hotels
Ayuso	2006	Environmental tools for CSR	Spanish hotels
Bohdanowicz & Zientara	2012	CSR environmental initiatives	Hotel chains
Butler	2008	Green development	Hotels
Chang	2013	Green development	Hotels
Chung & Parker	2010	Social and environmental action and accountability	Singapore hospitality sector
De Grosbois	2012	CSR reporting	International hotel groups
Efiang et al	2013	CSR responsibilities	Hotel industry Nigeria
Font et al	2012	CSR disclosure performance gap	International hotel groups

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Author(s)	Year	Sector coverage	Focus
Gu et al	2013	CSR in the Chinese hotel industry	Hotel managers
Henderson	2007	CSR reactions after disaster	Hotel sector Thailand
Holcomb et al	2007	CSR reporting	International hotel groups
Kucukusta et al	2013	CSR perception from visitors	Hong Kong hotels
Lee & Heo	2009	CSR and customer satisfaction	US publicly traded hotels and restaurants
Lee & Park	2009	CSR and financial performance	Hotels and casinos
Manaktola & Jauhari	2007	Consumer attitudes	Lodging industry India
McGehee et al	2009	CSR in lodging industry	U.S. Lodging properties
Nyahunzvi	2013	CSR reporting	Zimbabwe hotel groups
Parker	2011	Triple bottom line	Hospitality management programs
Timothy & Teye	2009	Tourism and lodging sector	Lodging sector
Tsai et al	2012	Hotel employee's perception on CSR	Hong Kong hotels

3.2.1 CSR reporting in hospitality

As the hotel industry is experiencing growth in CSR implementation, also their reporting practices are under investigation. Stakeholders are not only demanding that businesses implement responsible practices, but also that they provide access to information about the scope and effectiveness of CSR efforts they undertake. CSR reporting is meant to provide corporations with several competitive advantages such as a good corporate image (Nik Ahmad, & Sulaiman, 2004) and an enhanced ability to attract investors and potential employees (Holcomb, Okumus, & Bilgihan, 2010). While there are a number of different third party organizations which publish evaluations of corporate CSR performance (including media, NGOs, government, or investment organizations), the range of CSR initiatives implemented by business organizations is made known to the general public mostly through voluntary communications from the companies themselves (De Grosbois, 2012).

Within the hospitality industry several studies on this topic have been identified (Holcomb et al., 2007; Priego & Palacios, 2008; Bohdanowicz & Zientara, 2008). Holcomb et al's (2007) comprehensive review of CSR reporting showed that much of the research around CSR initiatives has been confined to environmental issues. In addition, most of the studies are

biased towards CSR reporting by hotel chains operating in the developed world. The existing studies on CSR reporting in hotel industry are mostly limited to small samples (10–15 companies) or specific geographical areas. The most recent study by De Grosbois (2012) gave an overview of the hotel industry's reporting of CSR on a global scale under five major themes of sustainability including, environment, employment quality, diversity and accessibility, community wellbeing and economic prosperity. It was demonstrated that, even though many companies indicate commitment to CSR goals, not many of them provide details of specific initiatives and report concrete performance accomplished.

In terms of how CSR information is being communicated, the previous research indicated that companies can use a number of different channels to disseminate their CSR information in form of sustainability or CSR reports, advertising campaigns on television, press releases, and the Internet (Lober et al., 1997; Line et al., 2002; Esrock & Leichty, 2000). Of all the media, internet is becoming the most popular, because it offers an interactive and proactive means of making company information available to diverse stakeholders quickly and at little cost (Jose & Lee, 2007; Marken, 1998). Corporate web sites were used to communicate CSR information (mission statements, annual reports, press releases) to varying audiences (Groschl, 2011).

Since the focal point of this research are CSR practices of international hotel chains also an analysis of the most common CSR reporting channels will be examined. But before the empirical part of the thesis, the theoretical framework, methodology and presentation of the case will be discussed.

4 THEORETICAL FRAMEWORK

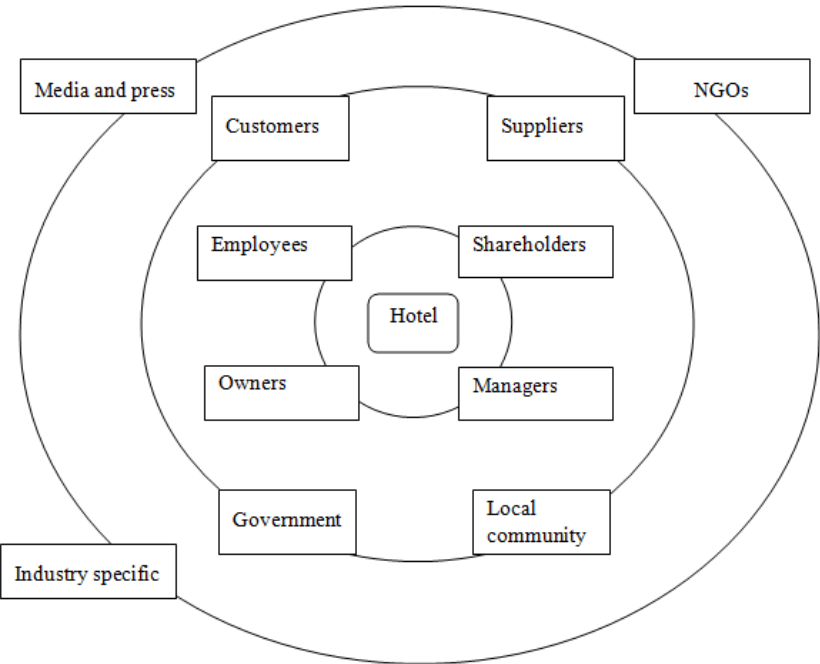
The main purpose of this study is to identify CSR initiatives in international hotel chains. This explorative study will be based on findings of the literature review in the above chapter and the case presented in the fifth chapter. Of all the academic theories and approaches used to conceptualize corporate social responsibility, this research will mostly be based on stakeholder theory by Freeman (1984) and on triple bottom line theory introduced by Elkington (1994).

The stakeholder theory of the firm represents one of the more realistic approaches to the theory of corporate social responsibility (Debeljak & Gregorič, n.d.), because it personalizes various responsibilities by delineating the specific groups or persons. A link between CSR and stakeholder theory can be drawn from the common understanding that CSR aims to define what responsibilities business ought to fulfill, and the stakeholder theory addresses the issue of whom business is or should be accountable to (Kakabadse et al, 2005). In other words, CSR can be seen as activity that promotes the welfare of any company's stakeholder. From a managerial perspective, the stakeholder theory posits that the various groups can and should have a direct influence on managerial decision-making (Jones, 1995). Therefore the language of stakeholder theory is easier grasped by managers and practitioners as most

organizations already understand and define specific responsibilities towards their traditional stakeholders (Clarkson, 1995). Moreover, stakeholder theory represents a simple framework to collect and analyze CSR data, as the individual CSR activities are usually oriented to satisfy a specific stakeholder group.

In this study the stakeholder theory will be adopted for the tourism industry, more specifically it will be linked to the hotel sector. This approach has already been previously adopted by scholars in tourism research, but has mainly centered on social relations of tourism CSR, in particular the relationships between businesses and their external stakeholders (Henderson, 2007; Tepelus, 2008; Williams, Gill & Ponsford, 2007). In order to implement stakeholder management, based on Freeman’s (1984) key ideas, it is required to have a full appreciation of all the persons or groups who have interests in the planning, process, delivery and outcomes of the tourism service or the corporate activity (Sautter & Leisen, 1999). Figure 2 depicts a useful starting point in the construction of a stakeholder map for an international hotel chain. The framework is based on the foundations of the stakeholder theory and adapted the groups of stakeholder to a specific case of an international hotel.

Figure 2: Suggested stakeholder map for an international hotel



Source: Adapted from Freeman (1984); Clarkson (1995); Buysse & Verbeke (2003).

The model consists of three circles, representing:

- Primary internal stakeholders, i.e. owners/franchise owners, managers, shareholders and employees. This is justified by the notion that a hotel chain usually works as a

corporation with its owners, managers and employees, and the company's stocks are held by various shareholders.

- Primary external stakeholders, i.e. customers, suppliers, local communities, government. Customers are the main source of revenue and for hotel chains potential customers include hotel guests and other corporate clients. International hotel chains have hotels in various countries, therefore they have to adapt and respect the values and traditions of local communities. The suppliers are sourced either locally or are an international suppliers contracted by the whole chain. The governmental bodies set laws and regulations, which may affect the business of the hotel.
- Secondary stakeholders, i.e. media and press, industry specific stakeholders, NGOs. These stakeholders are influenced or affected by the corporation, but the hotel's existence is not dependent on them.

Once the stakeholders are mapped, there is a need to group the range of issues that the stakeholders are concerned with. In order to identify CSR initiatives in international hotel chains, and be able to group them, the triple bottom line approach will be deployed. Elkington (1994) introduced the TBL as a framework for measuring and reporting corporate performance with the assumption that a corporation has three bottom lines, namely economic, social and environmental. International hotel chains have a lot of stakeholders with many different claims, hence stakeholders have each their issue that they are concerned with. This paper aims at categorizing various stakeholder issues on three dimensions, namely economic, environmental and social.

TBL is a useful reporting tool that gives the corporation the possibility of accountability and transparency towards its stakeholders. According to Buckley (2003), the tourism industry provides a unique opportunity for the promotion and development of the TBL, as it is made up of many commercial enterprises and forms of tourism that seek to generate gains in conservation, community quality of life, and for multiple stakeholders, simultaneously. Faux and Dwyer (2009) suggested that the TBL approach to hospitality and tourism management offers several benefits, including efficiencies and cost savings, improved market positioning, better stakeholder relationships, improved strategic decision making, and wider destination benefits and competitiveness. TBL also found support within the wider tourism domain (Dwyer 2005; Dwyer et al. 2007; Faux 2005), although research within the hospitality domain has not adopted TBL extensively (McGehee et al. 2009).

And why and for whom does it really matter to monitor and improve the bottom lines? These include corporate boards, managers and owners. They are the guardians of their companies' financial welfare and ultimately must bear responsibility for the impact of CSR on the bottom line (Carroll & Shabana, 2010). At various levels, they need to justify that CSR is consistent with the firm's strategies and that it is financially sustainable. But, according to Zadek (2000) other groups care as well. Shareholders are increasingly concerned with financial performance and are concerned about possible threats to management's priorities. Social activists care

because it is in their long-term best interests if companies can sustain the types of social initiatives which they are advocating. Governmental bodies care because they desire to see whether companies can deliver social and environmental benefits more cost effectively than they can through regulatory approaches (Zadek, 2000). It may also be argued that average consumers care as well, as they want to pass on a better world to their children, and many want their purchasing to reflect their values (Carroll & Shabana, 2010).

5 PRESENTATION OF THE CASE

The hotel industry has a key role to play in sustainable tourism development. Hotels face environmental issues, such as emissions, water consumption, waste management, site preservation, etc. In addition, hotel groups are located in all corners of the globe: in downtown areas and suburbs, in metropolitan and in rural areas, in mountains and along coasts, from the most modern regions to the most remote. This infinite variety of locations makes the hotel sector a direct and privileged witness to the major world problems, such as economic crises, climate change, and social discourse. As a result, they represent a unique tool for increasing public awareness, either of social issues or new environmental practices (Accor, 2014).

The base for analysis of this research is the global hotel industry, represented by world's 50 biggest hotel chains. The hotel groups were selected based on Hotel Magazine's annual ranking of Hotels' 325, the most comprehensive ranking of the world's largest hotel companies (Hotels 325, 2013). For more than 45 years Hotels Magazine and www.hotelsmag.com are the leading sources of news and analyses for the global hotel industry. Reaching over 90,000 hotel professionals in more than 170 countries through print and online communications, they provide critical information on all aspects of the worldwide hotel industry including design, food & beverage, finance, development marketing and technology (Hotels Magazine, 2014). The list of industries' most influential players, serves as a key reference for hoteliers, developers, investors and media worldwide. Moreover, the ranking of hotels has also been popular among tourism researchers to select the sample population for their research. Holcomb et al (2007), De Grosbois (2012), Groschl (2011) used it as a foundation to analyze CSR reporting practices in the global hotel industry.

Data for Hotels' 325 is gathered through an online survey completed by hotel company contacts. Individuals are asked to report the number of guestrooms and hotels in operation as of December 31, 2012. Companies that do not respond are subject to an estimate through public records, previous years' data, industry sources and independent research. In some cases, rooms and hotels are counted more than once because Hotels's 325 choose to separately report data from owner-operators, managers and franchisors on the same list. Thus, a single property that is owned by one party, managed by another and branded by a third would be counted three times. Furthermore, this ranking omits companies that exclusively or overwhelmingly own hotels; only companies that also manage or franchise hotels are

included. That is why real estate investment firms and private equity companies are excluded (Hotels 325, 2013).

An overview of the Hotel's list shows that two types of hotel management companies are included, namely brand operators and independent operators (Detlefsen & Glodz, 2013). Moseley (2005) explained that hotel operators are typically companies that operate hotels as their core business, if not their only business. Because these operators are third parties, not affiliated with owners, the management agreement has become the defining instrument in governing the relationship between owners and operators. Detlefsen and Glodz (2013) explained the differences between the both. In the case of a brand operator, the branding company is also the management company. By signing a contract with a brand operator, a hotel owner gains the benefits of a well-known brand and experienced management. The use of a brand operator is most common among larger, full-service hotel groups, such as Hilton, Hyatt, IHG, Marriott, and Starwood. However, not all of their properties are operated by the brand; for example, most have both brand-managed properties and franchised properties that are managed by independent operators or the owners themselves (Detlefsen & Glodz, 2013). The distinction between owned, managed and franchised properties will be made further down.

In the case of an independent operator, property owners obtain branding advantages using a licensing agreement between the hotel owner and a hotel brand (Detlefsen & Glodz, 2013). In this sense, the independent operators obtain the rights to use the brand's image, operations and know-how and combine it with their management expertise. For example Interstate Hotels & Resorts is the leading U.S.-based global hotel management company and it began a partnership with Marriott International, to develop, own and operate individual hotels under Marriot's name (Interstate Hotels & Resorts, 2014). The use of independent operators is most common among small and mid-sized hotels, especially for hotels that are limited-service and select-service in nature (Detlefsen & Glodz, 2013). Some of the largest independent hotel management companies include Pillar Hotels & Resorts, GF Management, White Lodging Services Corp., Aimbridge Hospitality, Pyramid Hotel Group and others. These companies do not have a single hotel brand they operate; rather, they operate a broad range of other well known hotel brands (Detlefsen & Glodz, 2013). For the purpose of this study, independent operators were excluded from the data set, as otherwise the information regarding CSR activities in individual hotel chains and its brands would be repeated.

Based on Hotel's 325 (2013) list, 50 largest hotel organizations were selected for the purpose of this study. These leading hotel companies, which have a combined global presence of 48,147 hotel units, were chosen because of their size and the leading position in the global hospitality industry. Large internationally operating hotel chains are more likely to adopt CSR practices as their operations impact various settings, including economic, environmental and social (Bohdanowicz & Zientara, 2009). The selection criteria included also a certain level of internationalization, thus only companies operating in two or more countries were chosen.

The list has a balanced set of US and non US-based hotel groups, with representatives from USA, Australia, Germany, China, Switzerland, Canada, France, Japan, Singapore, England, Norway, Sweden, Spain and France. Table 6 gives a full list of the selected companies detailing their corporate country of origin, size in terms of number of rooms and hotel units and brands they operate.

Table 6: International hotel chains

Hotel group	Headquarters	Number of rooms (2012)	Number of hotels (2012)	Number of countries covered	Hotel brands
Accor	France	450.487	3.516	92	Sofitel, Pullman, MGallery, Novotel, Suite Novotel, Mercure, ibis, ibis Styles, ibis budget, hotelF1, Thalassa sea & spa
Ascott	Singapore	22.719	176	23	Ascott, Citadines, Somerset
B & B Hotels	France	21.000	265	7	B&B Hotel
Barceló Hotels & Resorts	Spain	37.761	140	17	Barcelo Hotels and Resorts, Crestline Hotels and Resorts
Barony Hotels & Resorts Worldwide	England	24.224	83	3	Royal Barony, Grand Barony, Barony Boutique, The Barony, Fossilwood, Barony Park, Barony etap
Best Western International	USA	312.467	4.050	100	Best Western, Best Western Plus, and Best Western Premier
Caesars Entertainment Corp.	USA	40.960	40	6	Harrah's, Caesars, Horseshoe, Bally's, Flamingo, Harrah's Gulf Coast, Harveys, The Quad, Paris, Planet Hollywood, Rio, Showboat, Tunica Roadhouse
Carlson Rezidor Hotel Group	USA	166.241	1.077	108	Quorvus Collection, Radisson Blu, Radisson, Radisson Red, Park Plaza, Park Inn by Radisson, Country Inns & Suites By Carlson
Choice Hotels International	USA	538.222	6.725	36	Comfort Inn, Comfort Suites, Quality, Sleep Inn, Clarion, Cambria Suites, Main Stay Suites, Suburban, Econo Lodge, Rodeway Inn
Club Mediterrane	France	21.660	68	40	Trident Resorts, Club Mediterrane Villas

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Hotel group	Headquarters	Number of rooms (2012)	Number of hotels (2012)	Number of countries covered	Hotel brands
Crescent Hotels & Resorts	USA	18.243	72	2	Independent hotels
Disney Hotels & Resorts	USA	35.859	33	4	Disneyland Resort, Walt Disney World Resort, Tokyo Disney Resort, Disneyland Paris, Hong Kong Disneyland, Disney Vacation Club, Aulani, a Disney Resort & Spa
Extended Stay Hotels	USA	76.234	684	2	Extended Stay America
Fairmont Raffles Hotels International	Canada	40.212	104	11	Fairmont
Four Seasons Hotels & Resorts	Canada	19.595	90	38	Four Seasons
G6 Hospitality	USA	107.767	1.117	2	Motel 6 and Studio 6
Hilton Worldwide	USA	652.957	3.966	92	Hilton Honors, Waldorf Astoria Hotels & Resorts, Conrad Hotels & Resorts, Hilton Hotels & Resorts, DoubleTree by Hilton, Embassy Suites, Hilton Garden Inn, Hampton, Homewood Suites by Hilton, Home2 Suites by Hilton, Hilton Grand Vacations
HK CTS Hotels Co.	China	27.739	81	3	Grand Metropark, Metropark, Traveler Inn, Traveler Inn Express
Hotel Okura Co.	Japan	23.674	76	7	Okura Hotels & Resorts, nikko hotels international, Hotel Jal City
Hyatt Hotels Corp.	USA	135.144	500		Park Hyatt, Andaz, Grand Hyatt, Hyatt Hotels, Hyatt Regency, Hyatt Place, Hyatt House, Hyatt Zilara, Hyatt Ziva, Hyatt Residence Club
Iberostar Hotels & Resorts	Spain	30.030	100	16	Iberostar

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Hotel group	Headquarters	Number of rooms (2012)	Number of hotels (2012)	Number of countries covered	Hotel brands
InterContinental Hotels Group (IHG)	England	675.982	4.602	100	Candlewood Suites, Holiday Inn Express, Staybridge Suites, Holiday Inn, Crowne Plaza Hotels & Resorts, Hotel Indigo, InterContinental Hotels & Resorts, Even Hotels, Hualuxe Hotels and Resorts
Kempinski Hotels	Switzerland	18.138	68	31	Kempinski
Las Vegas Sands Corp.	USA	18.500	8	3	The Venetian, The Palazzo, Sands
Louvre Hotels Group	France	87.509	1.099	46	Premiere Classe, Campanile, Kyriad, Golden Tulip, Tulip Inn, Royal Tulip
LQ Management	USA	84.659	835	3	La Quinta Inn, La Quinta Inn & Suites
Magnuson Hotels	USA	201.692	1.886	5	Magnuson Grand Hotels, Magnuson Hotels, M Star Hotels
Mantra Group	Australia	14.511	107	3	Peppers, Mantra, BreakFree
Maritim Hotels	Germany	15.237	49	8	Maritim
Marriott International	USA	660.394	3.800	72	Bulgari Hotels & Resorts, The Ritz-Carlton, JW Marriott Hotels, EDITION Hotels, Autograph Collection, Renaissance Hotels, AC Hotels by Marriott, Marriott Hotels, Courtyard by Marriott, SpringHill Suites by Marriott, Fairfield Inn & Suites by Marriott, Residence Inn by Marriott, TownePlace Suites by Marriott, Marriott Executive Apartments, Gaylord Hotels & Resorts
Meliá Hotels International	Spain	90.831	351	40	Meliá, Gran Meliá, ME by Meliá, Paradisus, Ininside by Meliá, TRYP by Wyndham, Sol Hotels, Club Meliá

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Hotel group	Headquarters	Number of rooms (2012)	Number of hotels (2012)	Number of countries covered	Hotel brands
MGM Resorts International	USA			3	Bellagio, MGM Grand, Mandalay Bay, The Mirage, The Signature, Excalibur, Luxor, New York-New York, Monte Carlo, Circus Circus
Millennium & Copthorne Hotels	England	30.939	110	19	Millennium Hotels, Grand Millennium Hotels, Copthorne Hotels, Kingsgate Hotels, M Hotels, Biltmore, Studio M
Movenpick Hotels & Resorts	Switzerland	19.620	78	25	Mövenpick Hotels & Resorts
New Century Hotels & Resorts Group	China	16.062	61	2	New Century
NH Hotels	Spain	58.864	391	28	NH Hotels, NH Collection, nhow, Hesperia Resorts
Nordic Choice Hotels	Norway	25.000	163	5	Comfort Hotel, Quality Hotel, Quality Resort, Clarion Hotel, Clarion Collection, Nordic Hotels & Resorts
Omni Hotels & Resorts	USA	17.000	50	3	Omni, Mokara
Prince Hotels and Resorts	Japan	19.876	47	4	The Prince, Grand Prince Hotel, Prince Hotel
Pyramid Hotel Group	USA	27.246	70	2	Pyramid Hotel
Riu Hotels & Resorts	Spain	43.036	107	18	/
Scandic Hotels	Sweden	30.000	160	8	Scandic
Shangri-La Hotels and Resorts	China	33.553	78	25	Shangri-La Hotels, Shangri-La Resorts, Traders Hotels, Kerry Hotels
Starwood Hotels & Resorts Worldwide	USA	335.415	1.134	100	St. Regis, The Luxury Collection, Westin Hotels & Resorts, Le Meridien, Sheraton Hotels & Resorts, Four Points, Aloft, Element, W Hotels,
Steigenberger Hotels and Resorts	Germany	14.651	81	7	InterCity Hotel, Jaz Resorts, Sol Y Mar, Iberotel Hotels & Resorts

(continues)

(continued)

Hotel group	Headquarters	Number of rooms (2012)	Number of hotels (2012)	Number of countries covered	Hotel brands
Toyoko Inn Co.	Japan	45.694	237	2	Toyoko Inn
Travelodge Hotels	England	38.594	529	3	Travelodge
Vantage Hospitality Group	USA	69.502	1.091	6	Americas Best Value Inn, Lexington by Vantage, Value Inn Worldwide, Value Hotel Worldwide, Canadas Best Value Inn
Whitbread	England	52.000	650	3	Premier Inn
Wyndham Hotel Group	USA	627.437	7.342	69	Wyndham Hotels and Resorts, Days Inn, Ramada, Super 8, Howard Johnson, Travelodge, TRYP by Wyndham, Wingate by Wyndham, Hawthorn Suites by Wyndham, Microtel Inn & Suites by Wyndham, Dream Hotels, Planet Hollywood Hotels, Night Hotels, Baymont Inn & Suites, Knights Inn

Sources: Accor (2014); Ascott (2014); B & B Hotels (2014); Barcelo Hotels & Resorts Worldwide (2014), Barony Hotels & Resorts (2014); Best Western International (2014); Ceasars Entertainment Corp. (2014); Carlson Rezidor Hotel Group (2014); Choice Hotels International (2014); Club Mediterranee (2014); Crescent Hotels & Resorts (2014); Extended Stay Hotels (2014); Fairmont Raffles Hotels International (2014); Four Seasons Hotels & Resorts (2014); G6 Hospitality (2014); Hilton Worldwide (2014); HK CTS Hotels Co. (2014); Hotel Okura Co. (2014); Hyatt Hotels Corp. (2014); Iberostar Hotels & Resorts (2014); InterContinental Hotels Group (2014); Kempinski Hotels (2014); Las Vegas Sands Corp (2014); Louvre Hotels Group (2014); LQ Management (2014); Magnuson Hotels (2014); Mantra Group (2014); Maritim Hotels (2014); Marriot Internatioal (2014); Melia Hotels International (2014); MGM Resorts International (2014); Millenium & Copthorne Hotels (2014); Movenpick Hotels & Resorts (2014); New Century Hotels & Resorts (2014); NH Hotels (2014); Nordic Choice Hotels, Omni Hotels & Resorts (2014); Prince Hotels and Resorts (2014); Pyramid Hotel Group (2014); Riu Hotels & Resorts (2014); Scandic Hotels (2014); Shangri-La Hotels and Resorts (2014); Starwood Hotels & Resorts Worldwide (2014); Steigenberger Hotels and Resorts (2014); Toyoko Inn Co. (2014); Travelodge Hotels (2014); Vantage Hospitality Group (2014); Walt Disney Hotels & Resorts (2014); Whitbread (2014); Wyndham Hotel Group (2014); Hotels 325 (2013).

The hotel chains listed in the table provide global accommodation services and experiences under different brands. The wide range of brands covers the midscale, upscale and premium brands and targets both leisure and business customers. Their business model is based on owning, operating and managing, and franchising hotels that generate revenue in a number of ways, depending on the operating system of each establishment. Melia Hotels (2014) explained the different forms:

- Ownership: In this case ownership and management of the hotel business lies with the hotel group
- Management: The hotel group advises on the running of the hotel business, acting by delegation of the hotel proprietor, who retains ownership and responsibility for business.
- Lease: The hotel group is the lessee of the business or hotel, and also owner of the business carried out therein.
- Franchise: The hotel group temporarily grants permission for one of its brands and the know-how associated there to be used by a third party, owner of the hotel business, to operate on its behalf under the franchised brand and in accordance with the activity parameters recommended by the hotel group.

Independently from the nature of the different hotel establishments; hotels, as part of the global tourism industry, have a responsibility to ensure that owners and managers understand and adopt responsible tourism practices and that they educate their guests and suppliers in these principles. The empirical part of this thesis will present the various programs international hotel chains undergo to implement CSR strategies in their business operations.

6 METHODOLOGY

In order to answer the research questions posited in the introduction part of the paper, a web content analysis was deployed. In the following chapter the research paradigm, steps of the research method and variables will be described.

6.1 Research paradigm

Researchers approach their work from a number of different perspectives, which they call paradigms. Different paradigms reflect different assumptions about the nature of reality and the processes of how people comprehend reality. Willis (2007, p. 8) explained that: “A paradigm is thus a comprehensive belief system, world view or framework that guides research and practice in a field.” From a philosophical point of view, a paradigm comprises a view of the nature of reality (i.e. ontology), - whether it is internal or external to the knower; a related view of the type of knowledge that can be generated and standards for justifying it, or in other words an inquiry into how we come to know things (i.e. epistemology); and a disciplined approach to generating that knowledge (i.e. methodology) (Taylor & Medina, 2013; Smith, 2010).

This research was conceived and carried out under the influence of a postmodern worldview. This relatively new and challenging paradigm brings to attention the important concept of representation (Denzin & Lincoln, 2005) which holds, that what goes on in our minds and hearts is not directly accessible to the world outside us. According to Taylor and Medina (2013) there is no window in our heads that allows another person to look directly into our

minds and see exactly what we mean; the best we can do is ‘represent’ our thoughts and feelings through various means of communication, such as language, art, gesture, or text. As Wilson (1997) put it more simplistic about the truth and knowledge from a postmodernist viewpoint: ‘Truth is what people agree on,’ or ‘Truth is what works,’ or ‘There is no one truth, but many’. Postmodernists see a dynamic, changing truth bounded by time, space, and perspective. Rather than seeking for the unchanging ideal, postmodernists tend to acknowledge the dynamic diversity of life (Wilson, 1997). According to University of Portsmouth (2012) postmodernists may see documents as a particular version or construction of events. So that, for example, the performance of an organization is represented by the use of statistics, public briefings, mission statements and such. Reality is actively constructed and people present themselves in the way they want to be seen or understood (University of Portsmouth, 2012).

The subject of this research are CSR practices in international hotel chains, and with an applied postmodernistic view each of these hotel chains has its own understanding of CSR, as there is no commonly accepted CSR definition. Therefore the knowledge on CSR practices must be interpreted as there is not one reality, but many.

6.2 Research method

The research focus of this paper are the CSR practices of international hotel chains and the most efficient way to gather data about that is through an analysis of their online platforms. The reason behind that is, that since the launch of commercial Internet applications in the early 1990s businesses worldwide adopted the use of websites to do business, market themselves, disseminate information, and communicate with stakeholders. The potential of the World Wide Web business was strongly incorporated in the tourism industry (Buhalis, 2003). The result is an exponential growth in data created in the context of tourism. According to Herring (2002) the amount of web pages and their diversity of form and function, together with the ease with which content can be collected and analyzed using automated tools, provide infinite opportunities for. As a medium for communication, websites and web pages lend themselves *prima facie* to content analysis (Weare & Lin, 2000).

In his classical content analysis review, Bauer (2000) suggested to define content analysis as a systematic technique for coding symbolic content, such as text and images that are found in communication. In a case where content analysis is performed by analyzing content from the web, the methodology is called web content analysis (Herring, 2002).

However before going further in describing the research method, a distinction between quantitative and qualitative research methods must be made. Qualitative methods are employed to collect data about activities, events, occurrences and behaviors and to seek an understanding of actions, problems and processes in their social context (Phillimore & Goodson, 2004). As a distinct from quantitative research it does not produce quantified

findings or have measurement and hypothesis testing as a primary part of the research process (Phillimore & Goodson, 2004). Furthermore, qualitative approaches offer a great deal of potential, for helping understand the human dimensions of society, which in tourism include its social and cultural implications. The emphasis is placed upon studying things in their natural settings, interpreting phenomena in terms of the meanings people bring to the problems (Phillimore & Goodson, 2004). Qualitative data sources include observation, interviews and questionnaires, documents and texts, and the researcher's impressions and reactions (Myers, 2013). In short, qualitative research methods are designed to help researchers understand people and the social and cultural contexts where they live.

Berelson (1952) explained that in its first stages content analysis was used either as a qualitative or quantitative method. At first, content analysis was used primarily as a quantitative research method, with text data coded into explicit categories and then described using statistics (Hsieh & Shannon, 2012). This technique was widely used in mass communication as a way to count manifest textual elements and it produced numbers that could be manipulated with various statistical methods (Weber, 1990). The quantitative content analysis is however not the primary focus in this paper. The research method used for the purpose of this thesis is the qualitative content analysis. It has been defined as “a research method for the subjective interpretation of the content of text data through the systematic classification process of coding and identifying themes or patterns” (Hsieh & Shannon, 2005, p. 1278) and “an approach of empirical, methodological controlled analysis of texts within their context of communication, following content analytic rules and step by step models, without rash quantification” (Mayring, 2000, p. 2). It follows then, that the objective of this research method is to find meanings and pattern in particular content, such as open-ended survey questions, interviews, print media, websites, images, and such. Samples for qualitative content analysis usually consist of purposively selected texts which can inform the research questions being investigated (Zhang & Wildemith, 2009). The final outputs of the methodology are usually descriptions or typologies (Hsieh & Shanon, 2005). The goal of content analysis is “to provide knowledge and understanding of the phenomenon under study” (Downe-Wamboldt, 1992, p. 314).

Zhang & Wildemuth (2009) discussed that qualitative content analysis involves a process designed to condense raw data into categories or themes based on valid inference and interpretation. According to them the reasoning used for this process is called induction. It means that themes and categories emerge from the data through researcher's examination and comparison. However, this does not exclude deductive reasoning (Patton, 2002). Berg (2001) argued that generating concepts or variables from theory or previous studies is very useful also for qualitative research, especially at the inception of data analysis. Hsieh and Shannon (2005) discussed three approaches to qualitative content analysis, based on the degree of involvement of inductive reasoning. The first is conventional qualitative content analysis, in which coding categories are derived directly and inductively from the raw data. The second approach is directed content analysis, in which initial coding starts with a theory or relevant

research findings. Then, during data analysis, the researchers immerse themselves in the data and allow themes to emerge from the data. The purpose of this approach usually is to validate or extend a conceptual framework or theory. The third approach is summative content analysis, which starts with the counting of words or manifest content, then extends the analysis to include latent meanings and themes (Hsieh & Shannon, 2005). The process for this research started with a literature review of relevant theories regarding CSR and identification of preliminary categories. Followed with the content analysis new categories were added to the existing ones as they emerged through reading. Thus the approach used was a directed content analysis. The process will be more closely described in the following section.

6.2.1 NVivo

Today content analysis can be performed with help of specialized computer programs. The speed and consistency with which large amount of text data can be coded offer clear advantages over purely manual coding. Heinrich (1996) observed that computer programs for content analyses provide great efficiency and inter subjectivity, because all rules are made explicit and the results or coding schemes can be easily applied to other texts. NVivo is the prominent program used for qualitative text analysis (QSR International, 2014). Computer assisted text analysis provides interactive guidance to help human coders choose coding options and organize large text data for interpretation (Gretzel, Xiang, Wober & Fesenmaier, 2007). Moreover, Poppin (2000) explained that these programs also support the formulation and representation of conceptual schemes through a network of nodes and links.

The basic functions that are supported by NVivo include text editing, note and memo taking, coding, text retrieval, and node/category manipulation. It also incorporates a visual presentation module that allows researchers to see the relationships between categories more vividly. The coding history is recorded to keep track of the evolution of the analysis. NVivo allows querying data to help answer questions based on the database (QSR International, 2014). In NVivo data (such as words or phrases) are categorized by Nodes that can represent concepts, people, places or other characteristics relevant to the topic. Nodes are a way of marking bits of text to highlight some important aspect of that bit of text. They are like using post-it notes as markers for significant passages of text. Each node has a name and a description that allows to search through the documents. According to QSR International (2014) three types of nodes are possible:

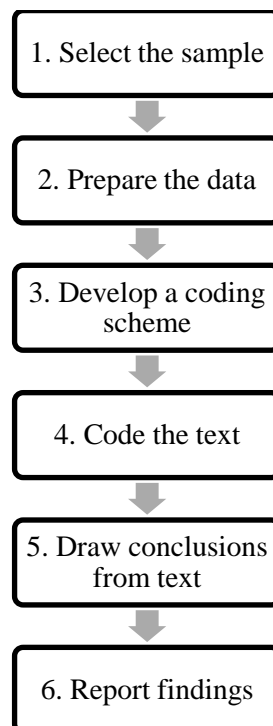
- Free standing that are not linked to each other
- Tree or hierarchical nodes that are linked to categories or parent nodes (e.g. environment) and subcategories or children nodes (e.g. waste and water management)
- Case nodes that allow to group cases (such as hotel groups at large with nodes for each individual hotel group).

In this research the use of hierarchical nodes was employed. Individual steps for the research process are closely explained in the following section.

6.3 Research process

Zhang and Wildemuth (2009) proposed 8 steps for the process of qualitative content analysis. In order to systematically organize the work required for the analysis the suggested steps were followed with several adjustments. The steps are summarized in Figure 3 and elaborated below.

Figure 3: Research process



Step 1: Select the sample

The sample of the research included websites of the 50 largest hotel companies in the world, as ranked in the top 325 corporate hotel companies list by Hotel Magazine, compiled in July-August of 2013. A detailed presentation of the case is available in chapter 5. Data was collected during the month of June 2014 and links to the specific websites were entered into an Excel spreadsheet to document the evidence.

Step 2: Prepare the data

Qualitative content analysis can be used to analyze various types of data, but generally the data need to be transformed into written text before analysis can start (Zhang & Wildemuth, 2009).

The websites chosen in the previous step were the basis to gather data; thus they were searched for CSR relevant information. To find CSR relevant information, hotel groups' web pages were reviewed and searched for CSR related headings such as “corporate social responsibility,” “corporate responsibility,” “sustainable development,” “environmental stewardship,” “community engagement”, “stakeholder relations”; or texts pertaining any statements connected to CSR dimensions, for instance company commitments, vision and mission statements. The process was continued for all websites. Relevant web content was then captured using a web browser extension NCapture, transformed into PDF formats and imported to NVivo for further analysis.

As relevant content were regarded: corporate websites, corporate annual reports, sustainability reports/environmental, policy statements, codes of conduct, press releases and all other materials available through hotel companies' websites. Publicly available information not produced by the hotel groups themselves was not used in the content analysis unless it could be verified against internal data (e.g. lists of signatories of the UN Global Compact, ECPAT, OECD Guidelines, etc.). Websites of individual hotel brands or individual hotels were not considered. In case a company created a separate website for its CSR initiatives or for its charitable foundation, these sites were analyzed if there was a link to them from the central corporate website. For companies having headquarters in countries other than English-speaking, only the English version of their websites was analyzed.

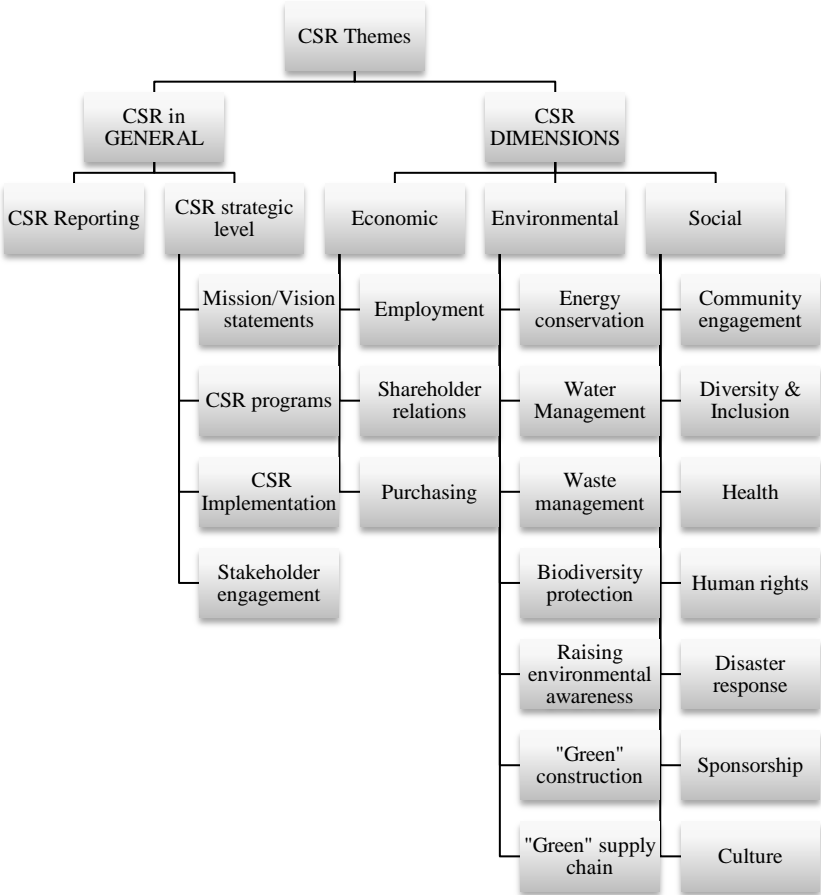
Step 3: Define the unit of analysis/ develop categories and a coding Scheme

The unit of analysis refers to the basic unit of text to be classified during content analysis (Zhang & Wildemuth, 2009). According to Neuendorf (2002) qualitative content analysis usually uses individual themes as the unit for analysis, rather than the physical linguistic units (e.g., word, sentence, or paragraph) most often used in quantitative content analysis. An instance of a theme might be expressed in a single word, a phrase, a sentence, a paragraph, or an entire document. When using theme as the coding unit, the researcher is primarily looking for the expressions of an idea (Neuendorf, 2002). Thus, a code might be assigned to a text chunk of any size, as long as that chunk represents a single theme or category relevant to the research questions (Zhang & Wildemuth, 2009).

Categories and the coding scheme in this case were partly derived from previous CSR studies, and theories. After a literature review, a preliminary theoretical model was introduced. Firstly, in order to identify stakeholder groups, they were distributed in categories as proposed in the theoretical framework (Employees, Shareholders, Owners, Managers, Government, Local community, customers, suppliers, NGOs, Media and press, Industry specific). Secondly, to recognize specific CSR initiatives, broad themes of economic responsibility, social responsibility and environmental responsibility were determined. Following these themes, parts of texts covering the selected topic were put into the appropriate node in NVivo. This means that for each of these categories coding units were developed, based on most common

CSR initiatives or practices. For example, economic dimension (local employment, local purchasing, etc.), environmental (environmental policy, waste management, reduce water consumption, energy conservation, etc.), social (fundraising, assistance for social causes, etc.). The coding scheme as developed in the research process is presented in Figure 4.

Figure 4: Coding scheme



Step 4: Code the text

The coding scheme, as developed in step 3, was the basis for detecting relevant themes for the content analysis. However after all text was coded, additional themes were added as nodes in NVivo. It was evident that categories set beforehand for the purpose of analyzing hotels’ CSR initiatives were expanded and new nodes were added. They were grouped and merged content wise for a better understanding (See Figure 4).

Step 5: Read the references and draw conclusions from the coded data

This step involves making sense of the themes or categories identified, and their properties. At this stage, inferences and reconstruction of meanings derived from the data are made (Zhang & Wildemuth, 2009).

The referenced content to the individual themes as identified in the fourth step was exported from NVivo to a Word document. The first reading eliminated content that was repeating and content coded at the wrong theme was moved to the right section. Besides, irrelevant information was deleted. The second reading served as a basis to draw relationships between categories, identify patterns and summarize ideas.

Step 6: Report findings

Qualitative research is fundamentally interpretive, and interpretation represents personal and theoretical understanding of the phenomenon under study (Zhang & Wildemuth, 2009). Chapter seven presents the findings of the content analysis and concludes with a critical discussion.

6.4 Limitations

This study used content analysis as a technique to identify and describe patterns in web sites, annual reports, and specified social responsibility reports for the selected hotel companies. On one side content analysis is a fairly versatile research method that can be applied to a wide range of texts; however it does not come without limitations. It suffers from several advantages, both theoretical and procedural. Neuendorf (2002) provided some disadvantages in her 'Content Analysis Guidebook'. With large amounts of text it can be extremely time consuming. It often disregards the context that produced the text, as well as the state of things after the text is produced. Another disadvantage is that the data can be insensitive and does not differentiate between meanings. The results can be slanted or skewed if the words are misinterpreted. Without categorizing the methodology, the information can be meaningless. Also, while researchers try to eliminate coder bias, two different researchers might code the same data differently or have different interpretations of the material (Neuendorf, 2002). The faults behind the misinterpretation of data can also lie on the side of the company. This means, that different companies often label similar socially responsible behavior differently depending upon the source. For example, for the social responsible treatment of employees, sources categorized this area as workforce (Wyndham), employees (Melia), Team members (Hilton) or associates (Carlson Rezidor).

Content analysis is a purely descriptive method. It describes what is there, but may not reveal the underlying motives for the observed pattern ('what' but not 'why') (Stark & Humphrey, n.d.). The analysis is limited by availability of material (Berg, 2001). Moreover, the observed trends on the web may not be an accurate reflection of reality; for example, philanthropic causes receive more coverage than health issues in the company.

Bazeley and Jackson (2013) put in the center the issue of the researcher. The reliability or trustworthiness of results obtained depends merely on the skill of the researcher on both executing the method and using software. Hsieh and Shannon (2005) criticized the directed

approach in content analysis and argued that using theoretical background may bias the researchers approach to data analysis and that researchers might be more likely to find evidence that is supportive rather than non supportive of a theory. Additionally, an overemphasis on the theory can blind researcher's view of the phenomenon.

7 FINDINGS AND DISCUSSION

The hospitality industry with thousands of hotels worldwide, employing hundreds of associates and serving millions of guests has a unique opportunity to make a powerful impact in the world and the societies it operates in. This research presents some of the world's leading hotel companies, with a broad portfolio of brands and their attempts to bring about positive change in the environment and community both at a local and global level. As leading hotel companies they are in a particularly strong position to help make tourism increasingly responsible. To achieve this ambition, hotels' started acknowledging that every stage of a hotel's lifecycle, from developing and building hotels to sourcing goods and services, can have an impact on their economic, environmental and social footprint.

The content analysis of the 50 largest international hotel chains showed that most of them are aware of the sustainability issues around the globe and they laid out goals to reduce their environmental impacts and bring positive economic and social change to the communities where they work. As Starwood (2014) puts it: "sustainability is no longer about "doing good" but rather about "doing what is urgently needed." Introducing CSR practices in hotel's operations comes from two main reasons, namely creating incremental value and advance environmental, social and economic issues, as well as increasing competitive advantage. In other words, corporate responsibility expresses the sense of moral obligation and enhances global competitiveness. The key goals in setting CSR strategies were mainly: developing environmental best practices and tracking the consumption, setting environmental impact targets and measuring performance, educating and engaging stakeholders in sustainability issues, partnering with internal and external stakeholders globally to set policies and implement programs.

In order to answer the research questions posited, the empirical part of the master thesis is divided in two main chapters. First, findings on CSR practices in general will be presented, including reporting practices, presentation of CSR initiatives on a strategic level and stakeholder engagement. The second chapter will present findings on various CSR dimensions as identified through hotel groups' websites and under each dimension identify specific CSR activities. The findings will be then evaluated through a critical discussion.

7.1 CSR in general

This chapter covers three important issues for development and implementation of CSR in international hotel chains. First are the online CSR reporting practices which were the main

and only source of information for the content analysis. Second, CSR on a strategic level represents the implementation process of the CSR concept throughout the organization. It involves the formulation and implementation of major CSR goals and initiatives taken by the hotel group's top management, and it was mostly identified through company's mission/vision statements or specific CSR implementation programs. Strategic management of CSR provides an overall direction to the enterprise and involves specifying the hotel chain's objectives, developing policies and plans designed to achieve these objectives; and it is based on consideration of resources and an assessment of the different environments in which hotels operate. Third, the successful execution of CSR strategies is very much dependent upon ongoing dialogue with any company's stakeholders, therefore a suitable stakeholder engagement process is much needed.

7.1.1 CSR reporting

All 50 sampled hotel companies had English language websites, available in June 2014. The sources of disclosed CSR information and its communication to stakeholders varied. The sections of the web-site used to provide CSR related information included: 'about us' section (13 companies), separate CSR devoted section (23), another website devoted to CSR (3), downloadable section of annual report or CSR/environmental report (23). Many companies provided CSR-related information using more than one of the above methods. Five companies had no CSR-related heading per se, but mentioned CSR or devotion to sustainable development and environment protection as part of the company's values or vision statement under the heading 'About us' (Barony, G6 Hospitality, HK CTS, Prince, Pyramid). There were several hotel groups who focused only on the economic perspective of CSR disclosing financial data for investors (Mantra, LQ Management, and Extended Stay). Finally there were some groups that did not mention or disclose any CSR related content (Crescent, Magnuson, Hotel Okura, Steigenberger, New Century, Vantage Hospitality). There can be several reasons behind companies' choice not to provide any CSR information: they may not do it (1) because they consider this information irrelevant for their stakeholders, (2) because they are in fact not engaging in any significant CSR initiatives to report them, (3) because the CSR performance data might show them in poor light, 4) their CSR reporting does not take place on the internet.

As discussed in the literature review, CSR is often interchangeably used with other wordings. The content analysis confirmed this, as various headings disclosing CSR information were identified. Those included "Sustainable development", "Responsibility", "Green Initiative", "Best Western for a better world", "Responsible business", "Corporate Responsibility", "Sands Eco 360", "Sustainability", "Sustainability and the environment", "Development", "Global citizenship", "Our responsibilities", "Wyndham Green".

Analysis of the CSR reporting practices of international hotel chain revealed next CSR reporting patterns:

- Companies with downloadable annual or CSR/environmental reports allow seeing a CSR performance snapshot of the company at a given point of time, usually end of the year allowing comparisons of performance over time. In case of this research the last available reports found were from years 2007 (Ascott), 2010 (Choice Hotels), 2011 (Hyatt), 2012 (Accor, Barcelo, Club Mediterranee, Sands, Melia, MGM, Millenium & Copthorne, NH Hotels, Nordic Choice Hotels, Shangri-La), 2012-2013 (Ceasars, Hilton), 2013 (Carlson Rezidor, IHG, Marriot, Scandic, Starwood, Wald Disney, Whitbread, Wyndham).
- Companies with explicit website section devoted to CSR. This indicates that they place greater importance on this issue.
- Companies with no explicit website section or report devoted to CSR. However they still recognized CSR as an important issue, but did not have a consistent strategy to communicate it with the stakeholders. Companies from this group provided some CSR-related information in other sections of their websites, (e.g. ‘about us’), but did not have explicit part of the website or report devoted to CSR. In some cases it is not clear whether they explicitly relate it to CSR efforts. For example some companies mentioned that they are devoted to sustainable development, environmental management and community engagement, but did not include any specific CSR activities.

7.1.2 CSR on a strategic level

The importance of CSR on a strategic level pictures itself in many forms, including mission/vision statements, specific CSR programs, CSR implementation throughout the organizational chart, codes of conduct or disclosure of CSR awards. Hotel groups considered CSR being at the heart of everything they do (IHG), being part of their DNA (Club Mediterranee, Vantage Hospitality) or being the core to the way they do business (Starwood, Wyndham). There was a common belief that incorporating societal and environmental factors in the business strategy and operations plays a vital role in the long-term viability and competitiveness of the company (IHG, MGM Resorts). Often hotel’s sustainable practices were not only meant to have beneficial effects on the community and the environment itself, but also to inspire the rest of the tourism sector to participate and serve as good stewards of society and the environment. To showcase their CSR commitment, companies adhered to mission and vision statements or they included CSR responsibilities as part of their core values. Some examples are presented in Table 7.

Table 7: CSR statements by international hotel groups

CSR statement	Hotel group
We are committed to making a difference. Through our CSR programs, we seek to improve the quality of life of the local communities it operates within, as well as promote sustainable growth for future generations.	Ascott

(continues)

(continued)

CSR statement	Hotel group
To contribute to the welfare and to the social, political and economic development of the countries where we are present.	Barcelo
We envision a community of responsible and educated citizens who are environmentally conscious, practice social responsibility in their daily lives and inspire others to do the same. We commit to operating in an economically, socially and environmentally responsible manner whilst balancing the interests of diverse stakeholders	Barony
Contributing to our communities, serving our guests, constantly working to reduce our impact on the environment and empowering our employees to live and work responsibly is at the core of our business actions today.	Carlson Rezidor
CSR is Choice's commitment to improve the quality of life for its associates and their families, as well as the surrounding community and society as a whole.	Choice Hotels
Four Seasons is committed to being a responsible and caring community partner by having a positive economic impact and supporting community goals, both within and outside the hotel. We engage in innovative training and mentoring programmes for young people, support those in need and celebrate the diverse cultures where Four Seasons operates.	Four Seasons
Our approach to corporate responsibility balances the long-term sustainability of our business with current and future social, economic and sustainability needs of the communities where we live, work and travel.	Hilton
CSR is a commitment to society and the environment. Its management model is responsible and ethical in its business operations and relationships with its partners, regardless of where they take place. Its goal: to contribute to the development of a more just and equitable society.	Iberostar Group
Parallel to our goal to excel financially, in an ethical and responsible manner, is our ambition to make a unique contribution in our singular way to solving the societal challenges that confront us all.	MGM Resorts
To enhance the time that our customers spend with us by heightening their experience and contributing to a more sustainable world.	NH Hotels
Committed to listening to our guests and employees, to considering the environmental impact of our decisions, and to contributing to the well-being of the communities in which we do business.	Sands
Our aim is to contribute to a socially and ecologically sustainable society.	Scandic
At Shangri-La, CSR is about creating shared value and benefits for all involved. / We strive to be a leader in corporate citizenship and sustainable development, caring for our employees and customers, seeking to enrich the quality of life for the communities in which we operate, and serve as good stewards of society and the environment.	Shangri-La
The strategic focus at Wyndham Worldwide includes our commitment to conserve natural resources, preserve natural habitats, prevent pollution, act with integrity and improve our customers' lives, and support the communities around the world in which we work, live and play.	Wyndham

Not only do the hotel groups show their commitment to CSR in their mission/vision statements, but they also develop various programs on the corporate level to support them.

For example, Accor Hotels implemented PLANET 21 Strategy, which contains 65 actions – such as recycling glass, recovering rainwater and using eco-labeled products, use of fair trade products and the organization of staff training on health and well-being. Hilton developed a strategy called Travel with Purpose to identify core issues that impact the company and stakeholders, such as investments in the people to deliver great guest experiences, community sustainability, freedom to travel and the improvement of use of natural resources. IHG has developed three core CSR program - IHG Green Engage, IHG Academy and the IHG Shelter in a Storm Program. These programs help to reduce the environmental impacts of their operations and make difference in local communities around hotels and corporate offices worldwide. IHG Green Engage is an online environmental management tool which gives hotels the means to track the use of energy, carbon, water and the management of waste. IHG Academy enables and empowers hotels to partner with local community organizations to provide locals with the opportunity to build their skills and improve their employment. IHG Shelter in a Storm Program ensures that properties are able to respond quickly and effectively in times of disaster, ensuring business continuity and helping build community resilience. Sands developed Sands ECO360°, a strategy as a roadmap for continuous improvement of their environmental stewardship and enhancing the resort experience for guests as well as the quality of life for the communities. Whitbread's Good Together strategy is divided in three strategic pillars of Good Together; Team and Community, Customer Wellbeing and Environmental Management. Hyatt launched its corporate responsibility platform - Hyatt Thrive, which provides a shared vision and common focus on four pillars: Environmental Sustainability, Education and Personal Advancement, Economic Development and Investment, Health and Wellness. At Nordic Choice Hotels, they have developed Room for Responsibility program, which focuses on areas where associates and franchised hotels around the world can have an impact on the communities. Fairmont has a green partnership program - a comprehensive program that continues to minimize their properties' impact on the planet.

Hospitality groups are committed to implement CSR programs amongst all of their business models (owned, managed and franchised) and in order to do so; they developed various management tools that are accessible to hotel managers, usually through group's Intranet. For example, Accor's tool OPEN contains applications allowing each hotel to steer their environmental and social program and to monitor changes in their consumption items (such as energy and water consumption), or Hilton's LightStay system, which measures and analyzes their sustainability performance across all properties. These tools help to not only improve the accuracy of the data, but also to quantify the results in real time.

As there are different understandings of CSR among hospitality groups, also their approaches how to manage and integrate it into day-to-day operations vary. The administration of CSR in international hotel chains was based on the findings interpreted from two approaches, being top-down vs. bottom-up and centralized vs. decentralized. The top-down approach is where the CSR strategies are firstly defined by CEOs, various committees and departments and in a

hierarchical way communicated to managers, franchise owners and employees. On the other side the bottom-up approach is used when CSR activities are suggested by employees and given into consideration to the managing stakeholders. CSR administration is centralized in case where policies, business goals and the CSR frameworks are developed at the corporate headquarters and then disseminated to the hotels, or decentralized where the hotels implement their CSR initiatives, locally. To ensure the effective implementation of their CSR initiatives, hospitality companies form various organizational structures on a global and local level. Figure 5 shows a simplified structure of CSR implementation on a strategic level.

Figure 5: CSR on a strategic level



On a global level CSR starts at the top of the organization with a board member or chief executive officer appointed to oversee CSR strategies. The appointed individual is in charge of developing global corporate social responsibility strategies. At Hilton this individual is the vice president of corporate responsibility and at Millenium & Cophthorne the CEO has been identified as the board member responsible for social, environmental and ethical matters.

A CSR devoted council or committee usually includes executives who represent each of hotel group’s business units (such as Information Technology, Finance, Human Resources) and critical corporate functions (such as brand management, public policy). The Council’s objectives are to align the companies’ CSR strategies around common priorities and leverage resources across the enterprise. For example, Hyatt’s Corporate Responsibility (CR) Council leads the integration of Hyatt’s environmental and social commitments into business objectives, daily operations and broader risk management program. The Council is charged with setting long-term objectives, identifying the initiatives and infrastructure required for

attaining goals in product, operations and brand decisions that build business value while generating positive impacts for society and the planet. IHG has a Corporate Responsibility Committee, which is focused on the global expansion of their CSR program. The Wyndham Green Council is comprised of over 250 associates from cross-functional departments in each business unit in over 20 countries. Marriott's Global Green Council integrates sustainability programs and delivers them enterprise wide. The goals of the councils are to train, educate, track, measure and comply in the areas such as energy and water conservation, recycling, community and innovation.

In order to increase the chances to bring positive change to wider public, international hotel chains tend to group with international partners and affiliations that help them in this matter. Affiliations with local, domestic, and international organizations, which share commitment to their responsibility, enrich their efforts in economic, environmental and social issues. Many showed endorsement of international conventions that did however not necessarily translate into evidence at the individual hotel level. Out of 50 analyzed hotel groups' websites, 14 companies had a specific section, devoted to list their partnership connections. With the help of the content analysis a pattern of types of relationships was discovered. Partnerships could be divided into four main groups: international conventions, environmental partnerships, academic partnerships, and local partnerships. Most commonly reported partnerships were:

- International Tourism Partnership (A forum that brings together the world's leading international hotel companies to provide a voice for environmental and social responsibility in the industry) (International Tourism Partnership, 2014).
- United Nations Global Compact (a voluntary and strategic policy initiative for businesses that are committed to aligning their operations and strategies with ten universally accepted principles in the areas of human rights, labor, environment and anticorruption) (United Nations Global Compact, 2014).
- WTTC (It is the forum for business leaders in the Travel & Tourism industry. WTTC works to raise awareness of Travel & Tourism as one of the world's largest industries, and advocates partnership between the public and private sectors). (WTTC, 2014a)
- The U.S. Green Building Council (nonprofit community of leaders working to make green buildings available to everyone) (United Nations Green Building Council, 2014).
- The Youth Career Initiative - YCI (YCI enables international hotels to provide a six-month education program for high school graduates from disadvantaged backgrounds. The program empowers its young participants to make informed career choices and realize the options available to them, enabling them to improve their employability and enhance their long-term social and economic opportunities) (Youth Career Initiative, 2014).
- U.S. Environmental Protection Agency - EPA (EPA's Energy Star's partnership offers a proven energy management strategy that helps in measuring current energy performance, setting goals, tracking savings, and rewarding improvements) (United Nations Environmental Protection Agency, 2014).

- Global Reporting Initiative (A network-based organization that promotes a standardized approach to sustainability reporting. The reporting guidelines developed by GRI include principles and performance indicators organizations can use to measure and report their economic, environmental, and social performance) (Global Reporting Initiative, 2014).
- FTSE Group - FTSE (It is a global leader in indexing and analytic solutions. They developed an FTSE4Good Index, which measures the performance of companies that meet globally recognized corporate responsibility standards) (FTSE Group, 2014).

CSR departments are generally formed on a global level on the basis of different brands or regions. The department assists in the implementation of sustainable development through initiation of projects, facilitation of best practices, coordination of CSR initiatives, and tracking and measuring CSR performance across the enterprise. For instance, NH Hotels' CSR strategy is overseen by the Corporate Responsibility Department, which administers the CSR implementation, channels all the necessary information, and tracks doubts, ideas and initiatives which emerge in each region. Club Mediterranee's Sustainable Development Department has responsibilities of promoting concrete results and in-depth work, extending its actions to all of its activities, and ensuring its actions are long-lasting.

On the local level individual hotels often form green teams or choose CSR ambassadors to promote CSR actions amongst employees. MGM Resorts fosters employee engagement through established property Green Teams, task forces comprised of diverse employees, who can continuously develop and deploy best practices throughout the property. Hyatt's Green Teams or 'green ambassadors' are made up of passionate associates that lead the way in tackling environmental challenges. Every hotel in Scandic has an associate with responsibility for the environment.

To set out commitments and responsibilities companies have in place Codes of ethics. A Business Code of Ethics usually provides guidelines and sets directions how to make decisions and how to engage with various stakeholders. It is written by the corporate office and provides standards, governance structures, training, communications, and reporting and investigation procedures to promote legal compliance and ethical behavior globally. It might not be directly linked to CSR, however it should be mentioned as it describes the company's principles how to behave towards stakeholders. Content analysis identified several types of documents: Code of Business Conduct and Ethics (Carlson, Club Mediterranee, Hyatt, La Quinta, Maritim, Starwood, Carlson Rezidor), Code of Conduct (Hilton, NH Hotels, Disney, Nordic Choice Hotels), Code of Ethics and Business Conduct (IHG, Millenium & Copthorne), Business Conduct and Ethics (Marriot, Wyndham), Code of Ethics (Melia). Often similar guidelines are developed also for specific stakeholders. Such as Vendor Code of Conduct (IHG), a Code of Conduct for Employees (Wyndham), Code of Business Conduct and Ethics for Directors (Wyndham) Finance Code of Ethics (Wyndham).

In order to gain recognition for hotel chains' CSR strategies, many apply for CSR awards. The awards can bring a level of third-party verification of the exemplary corporate responsibility performance and serve as best-practice models for other hotels. They can be

achieved either at a national or international level. 23 hotel companies included information about receiving outstanding achievement awards for incorporating sustainable development programs in their business operations. Most known CSR awards include: Worldwide hospitality award for Best initiative in social responsibility (attributed to an initiative or program that shows a brand or hotel group’s implication in the sustainable development, fair trade and/or the social responsibility of the company towards local population and staff, and/or tourist sites and natural resources), WTTC Tourism for Tomorrow Award (aimed at recognizing best practice in sustainable tourism within the industry worldwide for destinations, environment, community, business, people and innovation), or Business Travel Awards for Best Corporate Social Responsibility Program.

7.1.3 Stakeholder engagement

The successful execution of CSR strategies is very much dependent upon ongoing dialogue with any company’s stakeholder group. Analysis showed that international hotel chains engage with their stakeholders in a wide variety of ways, both formally and informally. The first step, however, is the identification of key stakeholders, who are in position to support or impact individual CSR focus areas. Table 8 displays specific stakeholder engagement statements and it includes companies that specifically mentioned the individual stakeholder groups in their corporate responsibilities.

Table 8: Stakeholder engagement statements

Stakeholder engagement statement	Hotel group
Our ambition is to become the European franchise leader and one of the world's three leading hotel operators, while respecting the values that have always informed the Accor spirit - a pioneering spirit of conquest shaped by a commitment to high performance and a constant concern for people (customers, employees, host communities) and for their environments.	Accor
The main objectives of the company are to become a reference brand and business within the national and international tourism sector; to get that all and each of its projects are cost-effective; to use its long experience in the sector of city and holiday hotel management; to meet its clients’ standards (guests, shareholders, employees, members and collaborators, suppliers and public administrations); to take advantage of business opportunities, opening new markets and being pioneers in the launch of new and innovative products and services.	Barcelo
Carlson strives to provide all whom we serve with quality products, services and solutions, and in doing so; we must maintain the highest ethical standards. Our guests, clients, colleagues, franchisees, partners, property owners, financial partners, suppliers and shareholders expect us to act ethically.	Carlson Rezidor
A COMMITMENT TO ALL OUR EMPLOYEES to treat them with respect and provide satisfying career opportunities. A COMMITMENT TO ALL OUR GUESTS to promote responsible gaming. A COMMITMENT TO ALL OUR COMMUNITIES to help make them healthy and vibrant places to live and work. A COMMITMENT TO RESPONSIBLE STEWARDSHIP OF THE ENVIRONMENT.	Ceasars

(continues)

(continued)

Stakeholder engagement statement	Hotel group
We believe that working with stakeholders enhances our ability to identify opportunities, address issues, and find solutions to some of our most important citizenship challenges. Our stakeholders not only include investors, NGOs, local communities, and advocacy groups but also children, parents, and Disney fans, among others.	Disney Hotels & Resorts
We believe there are endless opportunities for Hilton Worldwide to generate economic value for our business, our customers and our owners while simultaneously producing value for society by addressing the social, economic and sustainability issues that impact us all.	Hilton
To provide authentic hospitality by making a difference in the lives of the people we touch every day, including our associates, guests and owners. Hyatt's global corporate responsibility platform, Hyatt Thrive, is designed to help make our communities places where our associates are proud to work, our guests want to visit, our neighbors want to live and owners want to invest.	Hyatt
Our stakeholders include guests and corporate clients, our hotel owners and franchise holders, local communities, employees, shareholders, suppliers, academic institutions, non-government organizations, governments and industry-specific institutions.	IHG
We believe our core strength lies in our ability to embrace differences and create opportunities for all employees, guests, owners and franchisees, and suppliers.	Marriot
Our commitment as a responsible company takes into account all of our stakeholders: We promise to offer a value proposition to all our stakeholders that will allow us to build long-term relationships based on trust and mutual benefit: guests, shareholders, owners, employees, partners (agencies, tour operators, suppliers...), and society in general, and, through the preservation of the environment, also for future generations.	Melia
We embrace innovation and diversity to inspire excellence. We reward our employees, invest in our communities and enrich our stakeholders. We engage, entertain and exceed the expectations of our guests worldwide.	MGM Resorts
We understand that our customers, investors, employees and suppliers actively choose their relationships with the Group. Aside from its social contribution as a profitable, taxpaying enterprise, the Group recognizes that delivering good long- term returns to shareholders requires it to demonstrate commitment to corporate social responsibility.	Millenium & Copthorne
(We anticipate present and future needs of both our internal and external stakeholders (Employees, Clients, Shareholders, Suppliers, Environment and Society).	NH Hotels
They are employees, guests, suppliers, owners and the society in general. Through strategic processes, stakeholder dialogues, studies and normal operational activities, we have identified what we consider to be most significant for our stakeholders and Nordic Choice Hotels, and thus our focus areas.	Nordic Choice Hotels
Our mission is to exceed the expectations of our guests, inspire and reward our associates and provide superior financial results to those who entrust us with managing their assets.	Omni Hotels & Resorts'
Pyramid Hotel Group has developed a distinctive management philosophy that is at the core of our corporate culture and permeates all our interactions with Owners, Partners, Associates, Customers and the Communities where we work. Our people-centric principles define our business beliefs, our expectations and how we deliver extraordinary results.	Pyramid Hotel Group
Our stakeholders are individuals and organizations interested in and/or affected by our business. Understanding and taking action on what is relevant to our stakeholders maximizes the effectiveness of our strategy.	Sands



(continues)

(continued)

Stakeholder engagement statement	Hotel group
We commit to operating in an economically, socially and environmentally responsible manner whilst balancing the interests of diverse stakeholders. From suppliers who partner with us on green initiatives, business partners and guests who share in our community projects to academics and non-governmental organizations (NGOs) that support our efforts in finding solutions to pressing CSR issues.	Shangri-La
Many of our stakeholders – including investors, owners, guests, customers, and associates – have also asked for this publication, and we look forward to their feedback Starwood’s Global Citizenship journey is a shared experience with our stakeholders. We work hard to nurture relationships with all of our stakeholders, making a concerted effort to understand and address their interests and concerns. Guests, customers, owners, associates, stockholders, suppliers....	Starwood
This section covers the work that we are undertaking with our stakeholders that are important to us, namely: Our Team Members, Our Guests, Our Logistics, Our Peers, Our Suppliers.	Whitbread

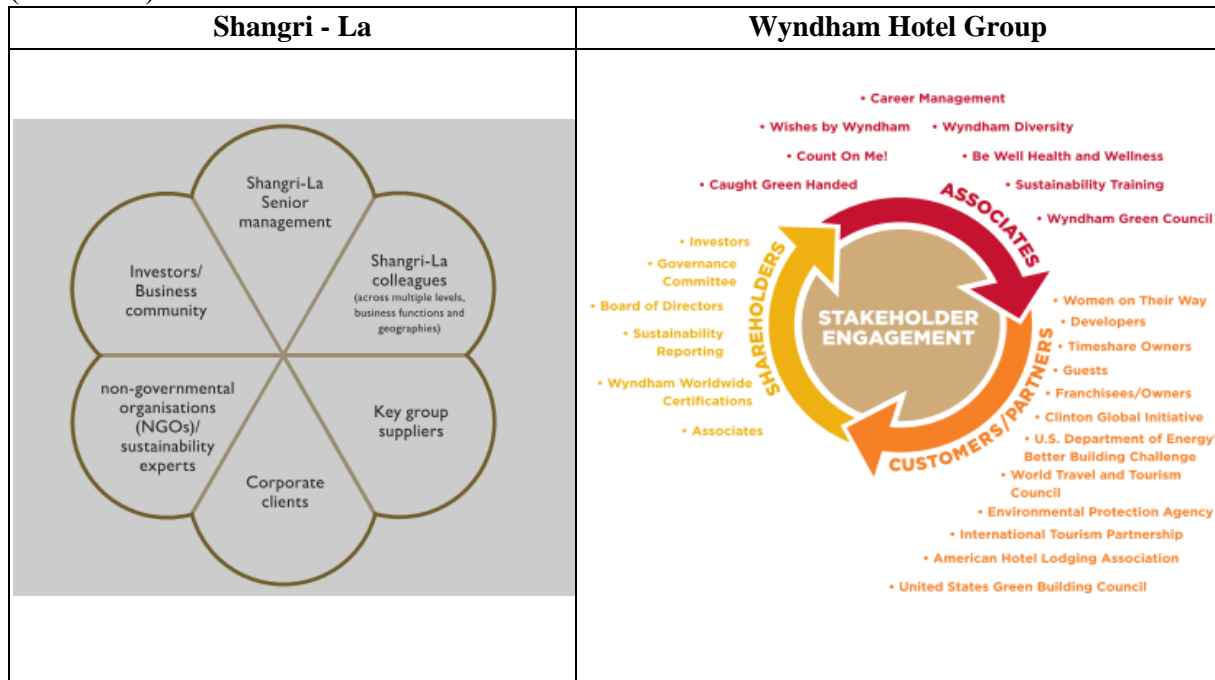
Another way of showing the commitment to stakeholder engagement is often done with help of visual diagrams. Some examples are presented in Table 9.

Table 9: Visual presentations of stakeholder engagement

NH Hotels	Pyramid Hotel Group
 <p>The diagram for NH Hotels features a central logo with 'NH' above 'HOTEL GROUP'. Surrounding the logo are six icons representing stakeholders: a suitcase for 'Customers', a sun for 'Environment', two people for 'Employees', a shopping cart for 'Suppliers', a globe for 'Society', and a line graph for 'Shareholders'.</p>	 <p>The diagram for Pyramid Hotel Group is a large green triangle composed of four smaller triangles. The top triangle is labeled 'Owner', the bottom-left is 'Customer', the bottom-right is 'Employee', and the central inverted triangle is labeled 'Community'.</p>

(continues)

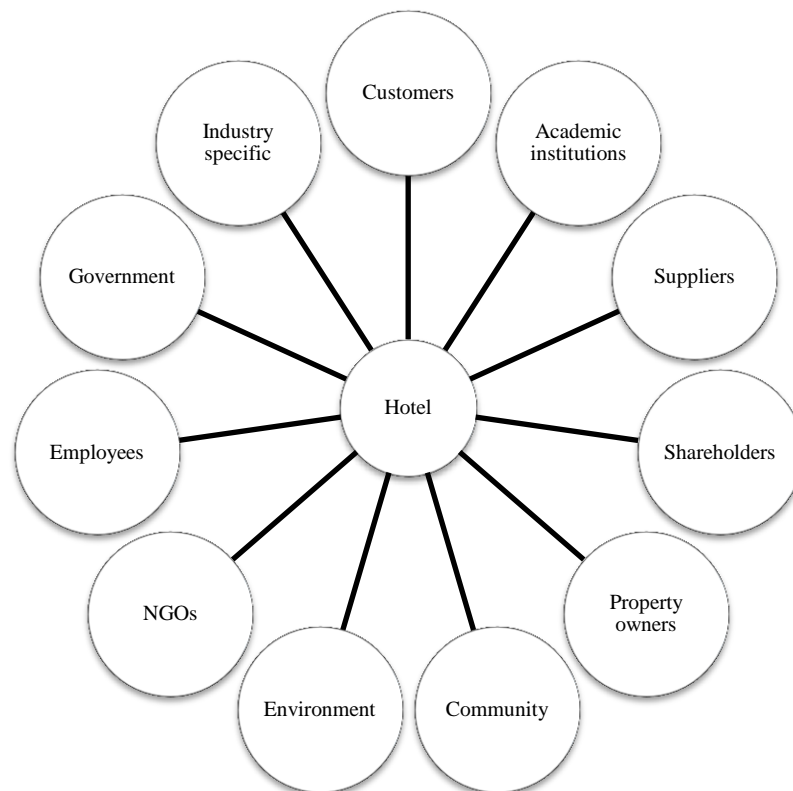
(continued)



After the identification of relevant stakeholders their needs and interests should be heard. In this regard, hotel groups find various ways to engage with their stakeholders. A distinction can be drawn between formal and informal stakeholder engagement process. The formal process is usually performed through meetings, corporate responsibility reports, one-to-one interviews, executive speeches and surveys. The informal communication includes the use of social media (such as dedicated Facebook Page, videos, and blogs), website content, intranet postings, workshops and training sessions, Green days at corporate offices, investor breakfasts and such. For instance, to showcase and educate its employees on local and global efforts Wyndham organized a CSR week, with activities and events around the world focusing on educating and informing employees about their role in CSR. Via these channels stakeholders have a chance to give feedback and raise concerns about a range of issues. As a direct result of what they say, the hotels can improve their CSR communications techniques and targeting.

A count of stakeholders in the above written statements reveals that customers/corporate clients and employees were mentioned as important stakeholders in most cases; followed by suppliers, community/society, property owners, shareholders/investors, environment, franchisees, NGOs, academic institutions. Stakeholders that were mentioned the least are government and industry specific stakeholders. Figure 6 represents the most common stakeholders of the largest international hotel chains, as identified through the content analysis of their websites.

Figure 6: Hotel stakeholders



The goal of this paper was to explore CSR reporting practices in international hotel chains, their stakeholder engagement processes and to identify specific CSR initiatives. The latest will be discussed in the next chapter.

7.2 CSR dimensions

Travel and tourism generate considerable pressure on their environments, not so much due to the danger of their impact, but rather the sheer size of the industry. On one side the largest hotel companies are becoming aware of the importance of sustainable development and on the other also customers increasingly demand responsible practices from corporations. In the interest of responding to these concerns hotel groups select key CSR areas as they perceive as important. For example, Shangri-La's CSR focus areas were environment, health & safety, employees, supply chain, and stakeholder relations. Riu's CSR Action Plan focused on environment, society and human resources. Carlson Rezidor identified three critical global impacts and trends that affect their business and value chain: climate change, resource use, and employment. Starwood's Global Citizenship addressed global issues such as climate change, conservation, human rights, and community development. Wyndham's CSR areas included community support and responsiveness, diversity and inclusion, environment and sustainability, and human rights and ethics. Marriott focused on five global social issues: poverty alleviation, the environment, community workforce development, the wellbeing of children, and global diversity and inclusion. Ascott has developed a Five-point Framework

that maps out five areas that they can focus on to bring about change, including green buildings, environment, health & safety, green products, water, energy, paper & waste reduction and stakeholder engagement. Barony has environment, health & safety, employees, stakeholder relations, supply chain and sustainability. Hyatt Thrive is grounded in four key pillars that are crucial to fostering thriving communities: environmental sustainability, education and personal advancement, health and wellness, and economic development and investment. Kempinski believed in the importance of health, supporting culture and revisit the use of resources in its hotels. In Melia sustainability has been built into the company's value chain in the following spheres of activity: sustainable construction, operations, energy and water efficiency - save project, employees, guest stay, healthy cuisine. MGM Resorts integrated diversity and inclusion, community philanthropy and engagement and environmental sustainability initiatives in its corporate responsibility platform. Ceasars' Code of Commitment, comprised of four pillars, is a promise to: employees to treat them with respect and provide them opportunities to build satisfying careers; communities to help make them healthy and vibrant places to live and work; and be responsible stewards of the environment. Sands also committed to people: providing them best working environment and educational training to advance their careers; communities: making the local communities where they operate better places to live; and planet: supporting initiatives that reduce impact on the planet. Scandic set goals for economic, ecological and ethical sustainability. Four Seasons supported sustainability, communities and cancer research.

Only two out of 50 analyzed companies specifically stated that their sustainability focus is on delivering triple bottom line reports for people planet and profits. First are Nordic Choice Hotels, who report according to the triple bottom line, because they believe in more than a profit. The second is Wyndham hotel group, with its Wyndham Green corporate social responsibility efforts. Wyndham defined specific commitments for each bottom line: 1) People (Human Capital): Treating associates and communities fairly, as well as saving the environment and improving health with clean air and water; 2) Profits (Financial Capital): Implementing innovative programs and practices that reduce energy and in turn expenses, or generate new revenues from sustainable products and services; 3) Planet (Natural Capital): Conserving the earth's resources and our natural environment by recycling, reusing and reducing the consumption of resources (Wyndham, 2014).

Based on the above discussed CSR areas, they can be condensed into three broad CSR dimensions. Following the idea of triple bottom line theory, they will be categorized as economic, environmental and social dimension, as presented in Figure 7.

Figure 7: CSR dimensions

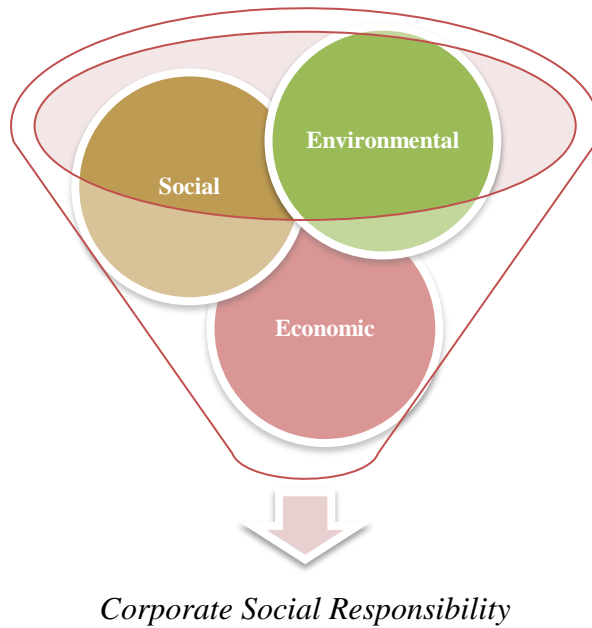
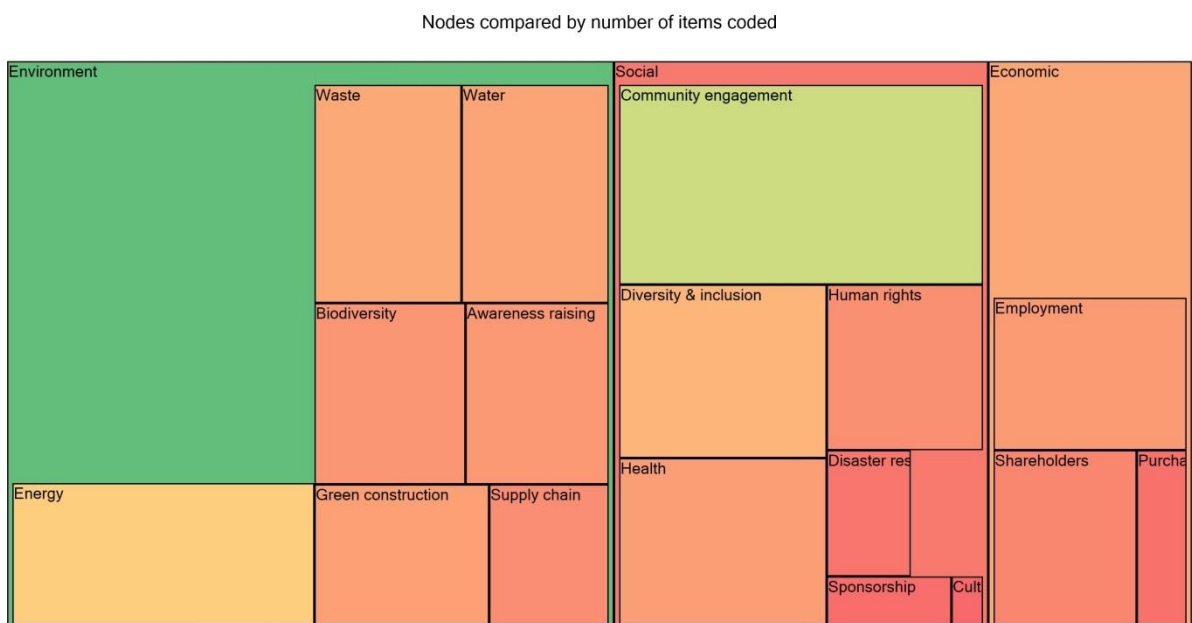


Figure 8 is an output from NVivo, representing a tree map that shows hierarchical data as a set of nested rectangles of varying sizes. The below displayed diagram was created to compare the individual nodes and the number of coding references added to these nodes, as determined in the fourth step of the research process (see Methodology).

Figure 8: Nodes compared by numbers of items coded



Source: NVivo output

The diagram can be understood as follows: A node with a large number of coding references displays as a large rectangle. The amount of references coded to a specific theme decreases also with the color, from green to red. The tree map is scaled to best fit the available space, so the sizes of the rectangles should be considered in relation to each other, rather than as an absolute number. It can be clearly seen that the environmental dimension had the most coding references, energy conservation being the most important, followed by waste and water management. The second most significant dimension is the social, with community engagement as the main focus area. The economic dimension was represented the least on international hotel chains' corporate websites.

As the goal of this research was to identify CSR practices in international hotel chains, the next part will discuss the implementation of individual focus under economic, environmental and social dimensions.

7.2.1 Economic

As discussed in the theoretical part of this research, the tourism industry brings many positive economic impacts to the society, despite lingering economic challenges around the world. According to WTTC, Travel & Tourism's total contribution to global GDP grew by 3.0% in 2013, faster than overall economic growth for the third consecutive year and outperforming other global sectors such as manufacturing, retail and distribution, public services and financial and business services. 1.4 million additional jobs were generated directly in the sector in 2013, and in total, 4.7 million new jobs were created as a result of tourism activity. Travel & Tourism's contribution equates to 9.5% of total economy GDP, one in 11 of the world's total jobs, 4.4% of total investment and 5.4% of world exports (WTTC, 2014c). Hospitality can be considered as a major contributor to these positive numbers, both directly through the construction and staffing of hotels and indirectly by supporting local suppliers, enabling the growth of complementary businesses such as tour operators and restaurants and creating infrastructure.

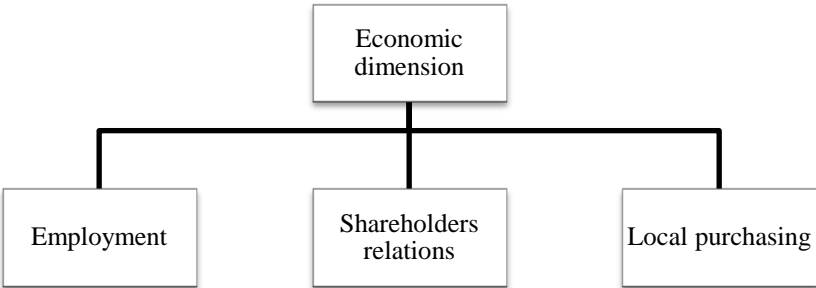
The content analysis showed that the economic dimension of CSR, apart from annual reports and sections for investor relations, was the least discussed among the international hotel chains. However a number of different ways of contributing to the economic bottom line were identified. The impacts of hotels go far beyond providing rooms and jobs, and paying taxes. The money spent by guests, employees, partners and suppliers has a broad impact on local economies and supports local communities. International hotel chains reported the following impacts to economic development: job creation and human capital development, revenues for the government in form of taxes, hiring locally, using local suppliers, facilitating technology and knowledge transfer, investment to develop local infrastructure, programs that support training and mentoring of unemployed community members, supporting the creation of viable and sustainable micro businesses. Many of them however saw it in a very narrow way, as sourcing locally or purchasing selected green products. Often the goal would be limited to

buying local and seasonal food for the restaurants in the hotels with no other efforts undertaken. The most often reported measures included total number of workforce, number of local jobs created, and percentage of local suppliers. As an illustration, Carlson Rezidor claimed its economic responsibility through sustainable development and construction processes in developing countries as well as through the creation of thousands of jobs and training for local newcomers. At Caesars they delivered widespread economic benefits for the local community through creation of direct job opportunities, attracting tourism, engaging local businesses as suppliers, and contributing funds through taxes and community investment. IHG’s economic success allowed them to invest in long-term environmental and community initiatives, which help develop local infrastructure.

Some hotel groups commissioned a third party to perform a local economic impact study on their behalf. Hilton ordered an economic impact study for two of their hotels in Colombia. The results proved that their hotels provided a variety of benefits to the local economy. For example, the Hilton Cartagena in Colombia sourced 99 percent of its products locally. This led to the opening of new local businesses that have created more than 260 indirect local jobs in addition to the 245 direct jobs created within the hotel. The hotel’s guests supported many more jobs indirectly, in local restaurants, at tourist attractions and through services such as transportation. IHG commissioned Oxford Economics to look into their economic impacts, explaining that there are 400,000 people at an IHG hotel every night. For each \$100 those guests spend in a hotel, about \$700 goes into the local economy. More money is then spent in local communities by employees, partners and suppliers they work with. Marriot worked with the German Agency for International Cooperation to quantify the economic contribution and community benefits of tourism and hotels in Peru. The research revealed that the hotel contributed more than \$10 million annually to the Peruvian economy through expenditures on salaries, supplies and services: approximately \$6.9 million was spent on salaries for the hotel’s 350 associates (98 percent of the hotel’s associates are Peruvian and they spend almost 100 percent of their salaries in the greater Lima area); the remaining \$3.3 million was spent on supplies of Peruvian goods and services such as maintenance, energy and water.

To summarize the above mentioned initiatives, the most common CSR practices under the economic are presented and explained below (See Figure 9).

Figure 9: Economic dimension



Employment

According to various hotel chains, employees are the core for service excellence in the hospitality industry. The content analysis showed that the commitments to employees ranged from companies explicitly stating responsibility to providing good working conditions to their employees with explanation of policies implemented and achieved results, to companies providing very scarce information, often limited to a list of benefits to attract future employees. Most popular goals were: providing opportunities for learning and development; providing fair wages and benefits; and providing opportunities for career advancements, and comprehensive benefits packages.

The center of economic CSR dimension was the issue of local employment. In order for companies to be able to employ locally, there is firstly a need to provide education and training opportunities to the local communities, as often they are uneducated and do not possess necessary skills for hospitality jobs. Therefore the largest hotel groups put in place various programs to fill the gap and create much needed local workforce. Hyatt created economic opportunities for underserved people in communities by providing in-depth training of both technical and transferable skills and customized job exposure programs for career paths in the hospitality industry. An example for this comes from Hyatt Regency Coral Gables, where associates participate in the Big Brothers Big Sisters of Greater Miami “School to Work” program, in which Little Brothers and Sisters are matched up with Hyatt associates who become their Big Brothers and Sisters in an “at-work” environment. Each month, the “Littles” visit the hotel and start off their day with an educational program. Also Shangri-La hotels in China started a program to provide traineeship opportunities for high school students for children of migrant workers. Starwood created The Starwood Foundation Workforce Readiness Program, through which they provide grants to organizations that: offer skills training and job readiness education to individuals seeking employment or entering the workforce; and local workers seeking to advance their career; Marriot has with a program called ‘Through the Bridges From School to Work’, trained and employed young people with disabilities. Moreover with a partnership with Akilah Institute for Women, they trained 17 young Rwandan women to work in the hotel industry and work as supervisors in their Sub-Saharan Africa hotel, the Kigali Marriott Hotel. Best Western has established the Best Western Scholarship Program, which supports numerous students throughout North America. Money from donations is contributed to scholarships, which are awarded to best pupils studying for a career in hospitality.

By having an educated and skilled local workforce hotels are then able to offer employment opportunities to the communities they operate in. The commitment of international hotel groups to employ locally can be seen from their hiring policies and partnerships with employment organizations. In Melia, the internal regulations of the Human Resources Department specify that when hiring personnel, priority must be given to local staff, thereby limiting expatriation to a minimum, and only under exceptional circumstances. Club

Mediterranees' three-quarters of the jobs created were filled by local people. Four Seasons Resort Chiang Mai helped its local community with a centuries-old food staple – rice. The Resort has almost three acres of working rice fields on property and it employs 30 gardeners from the community to tend to the crop.

In the interest of understanding the needs of employees, hotels have developed a variety of tools that enable them to share their thoughts and concerns. Hotel groups believe that, when associates are fully engaged, they are productive, committed, conscientious, and willing to go the extra mile, which can directly impact the business performance. As an illustration of employee engagement, Hilton developed an annual Global Team Member Survey, for getting employee feedback on various issues. The results have a direct impact on decisions and policy changes at the company. Another example comes from Accor, where every two years they ask employees in franchised and managed hotels about life at Accor. Managers use a 'Local Climate and Personal Initiative' survey to measure their team members' morale and level of engagement. Wyndham seeks feedback from associates on topics ranging from communication to work/life balance with The Associate Opinion Survey.

To acknowledge the importance of employees, companies often reward talented employees who deserve recognition. For instance, Accor Bernaches awards are presented to employees whose exemplary actions and behavior embody Accor's corporate values. Hilton has The CEO Light & Warmth Award, which is company's highest honor. This annual award recognizes elite Team Members from across all brands that consistently exceed expectations and live the Hilton Worldwide values. Moreover each year, from June to August, guests, managers and peers are encouraged to recognize employees for acts of hospitality that align with Hilton's vision. Hilton goes further with monthly department recognitions, making sure that no team is left out. As part of this effort, International Housekeeping Week is celebrated.

Shareholders relations

Current and potential shareholders are one of the company's most important sources of funding and growth. A fluid relationship with investors, based on complete and accurate information, contributes towards creating a professional and efficient link in the process making investment decisions. The commitments of international hotel chains to shareholder and investors were built around the notion of managing the company based on transparency, discipline and intelligent governance with the goal of achieving profitability and value growth for medium and long term. Moreover hotel groups were committed to ensure maximum reliability and accuracy in their financial accounts; protect the mechanisms that allow for effective participation and compliance with obligations to stock market transparency. The content analysis revealed that almost all of the selected hotel chains had a specific section devoted to shareholder or investor relations on their websites. The prevalent CSR practices for shareholder relations were:

- Shareholder and investors website: It is a platform for direct relationship with investors.

The site usually carries live and deferred webcasts of results presentations, Investor Days and Annual Shareholders' Meetings. It also tracks the share price in real time and features a dedicated section for private shareholders and members.

- Investor Relations Department: Investor Relations department sends results and other relevant data by e-mail to analysts, and institutional and individual investors.
- Shareholder Club: Shareholders can become members of a club where they have the opportunity to gain benefits in hotels, get regular updates, and have access to other corporate publications and such.
- Annual reports: A set of comprehensive reports on company's activities throughout the preceding year. It includes information about company's activities and financial performance.
- Annual General Meetings
- Hotel visits, that enable investors to talk with line managers and gain a better understanding of management practices and processes

Local purchasing

Local purchasing was considered as a commitment of international hotel chains to buy locally produced goods and services over those produced farther away. It was often pointed out with the statement 'think globally, act locally'. The goals of this CSR practice were to reduce unnecessary transport of goods (lowering the carbon footprint), support entrepreneurship in local communities and to strengthen the local economies by giving opportunities to various suppliers. As an illustration, Shangri-La hotels in China sourced fresh produce from farmers based in communities, such as high quality strawberries or tea leaves from local farmers. Similarly, the vast majority of goods and materials bought throughout the year by a Club Mediterranee Village are purchased from suppliers in the host country. Club Mediterranee worked to develop local purchases of small hotel equipment, fruit and vegetables and regional delicacies such as cheese and meat products, olive oil, fish and seafood, exotic goods. Local purchasing was preferred for local goods and services whenever possible. Hilton purchased locally more than 90 percent of the goods used in their hotel. With their support, local suppliers got help to improve quality standards and grow their businesses. Sands was committed to strengthen the communities by purchasing from local suppliers; including targeting certified minority and women-owned businesses. In Starwood they developed the 'farm-to-table restaurant' concept that signifies that they offer fresh ingredients from local farmers.

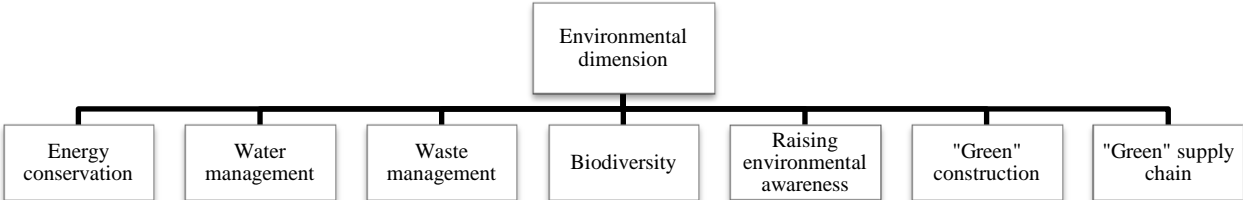
7.2.2 Environmental

With a view to the environmental dimension of CSR, the sample web sites examined, included the following implementation programs: Wyndham Hotel Group's "Wyndham Green"; IHG's "IHG Green Engage"; Accor's "Planet 21"; Marriott's "Reduce, Reuse, Recycle" program; Carlson Rezidor's "Think Planet;" and Fairmount Hotels' "Green

Partnership program”. Whitbread’s “Good Together”, Travelodge’s “Green Program”, , Kempinski’s “Green Inspiration”, Hilton’s “LightStay”, “Go Green @ Ascott”, MGM Resort’s “Green Advantage”, Choice’s “Room to be Green” and more. Many other corporations have adopted self-initiated environmental programs, which are designed to meet the characteristics and special needs of the industries to demonstrate to customers, regulators, and public their commitment to environmental protection. Examples include environmental action plans (Riu Hotels, NH Hotels, Ceasars), environmental stewardship statements (Disney, Best Western, Shangri-La, Nordic Choice Hotels, Louvre, Hyatt, B & B, Scandic, Prince) or environmental policies (NH Hotels, Millenium & Copthorne, Riu, Starwood). These statements or plans act as guidelines for setting environmental objectives and targets. A company that is committed to the environment and does not have a specific program in place should have at least a clear environmental policy to guide its environmental development.

The above mentioned environmental programs addressed such issues as: energy saving, waste management, and water conservation; reduction of carbon footprints; pollution; protect and recover flora and fauna in sensitive destinations; environmental training and raising awareness; green building; local community programs for minimizing environmental impacts; sustainable procurement practices and more. Figure 10 gives an overview of the main CSR initiatives, which will be closely examined in the subsequent parts.

Figure 10: Environmental dimension



Energy conservation

Energy is essential to every operation in a hotel, from the mechanical systems that produce air conditioning, lighting systems, to room appliances. According to the examined hotel chains the biggest energy consumers in hotels are systems for heating, ventilation and air-conditioning, lighting, sanitary hot water and kitchens. Therefore hotels have a vested interest in identifying ways to reduce energy consumption as it is among the top three expenses for the average hotel. Hotel chains reported commitment to energy conservation and use of alternative and renewable energy sources. In most cases hotels strive to mitigate their impacts on climate change through precautionary approaches to environmental stewardship and through a reduction in greenhouse gases (GHG). GHG were a primary concern of Ceasars, Club Mediterranee, and Fairmont. Beyond implementing efficient practices and measuring progress, hotel groups also actively participate in various industry specific carbon-measurement working groups, such as the Hotel Carbon Measurement Initiative led by the

International Tourism Partnership and WTTC. The initiative has developed a uniform methodology for providing the carbon footprint of a room night and meeting space, so that the industry can consistently respond to requests from meeting planners and guests (WTTC, 2014b). Apart from the industry specific carbon measurement initiative, companies such as Hilton, IHG, Starwood comply also with the Carbon Disclosure Project, which is the world’s leading initiative to tackle climate change by helping organizations drive down GHG emissions and water consumption and mitigating environmental risk in supply chains. By disclosing their performance to the Carbon Disclosure Project, hotel chains commit to environmental stewardship. It enables shareholders to incorporate environmental factors, such as carbon and water, into investment decision making, helping mitigate risks and an increasingly volatile and natural resource constrained economy (Carbon Disclosure Project, 2014). Table 12 summarizes practices aimed at energy conservation.

Table 10: Energy conservation practices

Approach	Energy conservation implementation
Energy conservation	<ul style="list-style-type: none"> - Utilization of energy-efficient light bulbs - Programmed lighting - LED lightning retrofit - Motion sensors /Dimmer controls/Occupancy sensor controls - Reminding associates to turn off unused lights - Installation of master switches - Implementation of systems for monitoring energy consumption / Developing energy audits - Using aero thermal systems (heat pumps) - Improving external insulation of buildings - Investments in more efficient appliances, such as TVs, mini bars, air conditioning, boilers - Implementation of the ISO 50001 energy management system - Reduce number of IT servers - Installing energy efficient systems in all new buildings, property updates and renovations - Key card-controlled guestroom energy-management - Housekeeping practices to set back temperatures in unoccupied rooms - Automatic curtains - Windows and external fixtures fitted accurately for minimum energy leakage - Radiator timers in the rooms - Central Heating Plant System - Environmental thermostat controls in rooms
Use of renewable sources of energy	<ul style="list-style-type: none"> - Geothermal and solar powered hotels/heating cooling - Ground source heat pumps - Bio mass boilers - Heat recovery from air conditioning and cooling appliances - Replacing heavy fuel by liquefied natural gas - Onsite power generation, such as hydropower, wind power - Installation of solar panels

(continues)

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Approach	Energy conservation implementation
Emission reduction	<ul style="list-style-type: none"> - An improved policy for the transport of goods / optimizing goods transport - Cutting back flight distance by developing local client bases and offering holidays close to large concentrations of potential clients - Cutting back in corporate travel - Working with environmentally-efficient airlines and supporting their initiatives to improve environmental performance - Offering alternatives to road transport, such as complimentary use of sports bikes to encourage carbon-free sightseeing - Promoting longer stays by offering reductions on stays of over one week - Considering local food purveyors when feasible to reduce the carbon footprint of the culinary options - a “farm to table” approach - Encouraging staff to use mass transportation and carpooling options - Low carbon options for business travel and daily commuting (hybrid cars, business bikes for employees)

Water management

Water is a critical resource to hotels worldwide, as most hotels have a bathroom in every room and water is a part of the guest experience. Many parts of the world are already experiencing freshwater stress and climate change is expected to exacerbate these problems, therefore water is becoming a serious issue for the hospitality industry. Water management and conservation strategies in hotel groups were intended to understand the risks and impacts of water usage, improve the understanding and compliance of franchised hotels to water management and enable them to reduce their environmental impacts and operating costs. Initiatives aimed at water conservation are presented in Table 11.

Table 11: Water management practices

Water management implementation
<ul style="list-style-type: none"> - Give priority to showers rather than bathtubs in our new and renovated buildings - Retrofitting water-saving technologies in toilets (reducing toilet tank volume, installing double flush mechanisms) - Employee training in more water-efficient routines - Awareness-raising among clients - Preventive and corrective maintenance of water installations - Recovery and reuse of water for irrigation. - Constructing own water treatment plants - Installing aerators and water consumption reduction devices in taps, showers and cisterns. - Green laundry programs / Towels and sheets reuse programs. - Utilizing more efficient laundry processes - Offering filtered water in pitchers for meetings - Serving water only on request in restaurants and bars - Recycle and reuse grey water

(continues)

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Water management implementation	
	<ul style="list-style-type: none"> - Waterless urinals - Offer of filtered water dispensers, instead of using bottles - Eco-friendly wastewater treatment systems - Controlling water discharges, measure water usage and progress - Partnering with suppliers of sustainable solutions for laundry and housekeeping practices - Use towels that are engineered to be lighter weight and more durable than standard towels. Using these towels, our hotels can launder more towels per load and the product will last longer than standard towels, thereby requiring fewer loads of laundry and producing less waste over time. - Conserve water by running dishwashers only when full - water-smart food thawing - Use other nonmetered sources of water sources, including surface water, wells - New Build and Retrofit Rainwater Harvesting

Waste management

With the specific of services hotels provide, the waste they generate is usually categorized as urban waste such as paper, cardboard, glass, vegetable oil, packaging and other non-separated domestic rubbish. Additionally, there are also a number of hazardous waste products such as plastic and metal packaging of hazardous materials (paint stripper, varnish, paint, cleaning products, aerosols, etc.), contaminated rags and sponges, fluorescent bulbs, batteries that contain mercury, used hydraulic acids and electrical materials. In order to minimize the waste and manage it effectively, hotel group's undertake various measures ranging from training employees to minimize waste, educating guests on recycling and introducing strategies such as 'Reduce, Reuse, Recycle' or 'zero waste' and 'zero leaks' policy (Carlson Rezidor, Disney). Often they form strategic partnerships with organizations around the world that help them achieve their waste reduction targets. One of the most known is the Clean the World's Global Soap Project. It is a social enterprise that collects, sanitizes, recycles, and distributes soap and shampoo products to vulnerable populations around the world. The soap is sorted, processed and remolded into new bars before being delivered to refugees, orphans and disaster victims to help prevent disease (Global Soap Project, 2014). With nearly 47,000 rooms already participating, Marriott is the number one hotel chain in the Clean the World portfolio, having collected more than 75,000 pounds of soap and 50,000 pounds of amenities. In Table 12 specific waste management initiatives are collected as identified through the analysis of international hotel's websites.

Table 12: Waste management practices

Approach	Waste management implementation
Reduce	<ul style="list-style-type: none"> - Diversion of remaining waste from landfill into energy generation where possible. - Reducing waste at source, such as purchasing items with minimized packaging or limit individual packaging - Ban products as Styrofoam, polystyrene

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Approach	Waste management implementation
Reduce	<ul style="list-style-type: none"> - Instead of cut flowers, decorate with long-life plants - Reduce the use of plastic water bottles for meetings - Use condiments in bulk dispensers to reduce waste, such as milk in jugs - Incentivizing the use of refillable cups
Reuse/ Recycle	<ul style="list-style-type: none"> - Recycle Paper, cardboard, and glass - Cork2cork / Bag –A-Cork - Recycle hazardous waste and products - Recycle plastic from bags, bottles, shampoos, room keys - Recycle metal packaging/can collection - Offer guests waste sorting opportunities, such as waste baskets with three compartments - Have a dedicated waste sorting area - Waste sorting facilities on housekeeping trolleys - Create recycled waste sculptures/art to increase awareness - Participate in Clean the Global Soap Project - Mattress disposal - Use recycled clothes hangers - Recycle the used kitchen oil/fats to produce biodiesel - Production of compost and fertilizer from organic waste - Offering leftover and excess food items to local food banks and shelters - Leftover food for the needs of animals - Sort and recycle organic waste from restaurants - Food waste training and waste reduction workshops - Improvement of the inventory-management systems to review recipes and consumption data and order and prepare food and beverages more efficiently - Biodegradable laundry bags - Use eco-designed dispensers or packaging for bathroom products
Paper conservation	<ul style="list-style-type: none"> - Use keycard sleeves made from recycled paper and printed with vegetable oil- based ink - Pay per print Program - Electronic versions of documents, such as (invoices, newsletters, - Providing recycling bins for daily newspapers and for other paper goods for customers - Printing on Forest Stewardship Council (FSC) certified or recycled paper whenever possible - Use recycled paper - Double sided printing - Paperless Meeting - Use of Non-paper resources such as LED signage and white boards - Use of hand dryers instead of paper towels - Re-use office paper, binders, paper clips
Other	<ul style="list-style-type: none"> - Donations of used items after renovations, such as towels, blankets or office supplies that reached the end of their commercial life, but are still usable - Implementing a waste volume monitoring system and setting targets for cutting back non- reusable or non-recoverable waste - Delivering condiments in ramekins and returning laundry in branded reusable garment bags - Environmental campaigns/training programs - Providing shampoo, conditioner, and shower gel in dispensers in guest bathrooms and replacing paper towels with hand dryers in public restrooms. - Use of eco-friendly and chemical-free cleaning products and paints

Biodiversity protection

According to some of the largest international hotel chains, keeping the disturbance of animals, plants and their natural habitats to a minimum; is a key element of responsible tourism. The hospitality industry may have a big impact on the loss of biodiversity, which is mainly caused by the consumption of natural resources and construction of new hotels. Melia (2014) recognized the negative impacts on its natural environment by:

- Actions taken during construction and operation, which neglect physical changes in the natural environment, such as deforestation, alterations in water resources, soil degradation.
- Risk of land or water contamination. If not properly controlled, chemical cleaning products, fertilizers, pesticides and waste water can pollute the soil and surface, underground or marine water masses, affecting animal and plant species.
- Emission of hazardous pollutants which are toxic or harmful to the local flora and fauna if they are not properly managed.
- Risk of noise or light pollution, or pollution by electromagnetic radiation. If not properly controlled, the artificial light, vibrations or noise generated by an establishment, can affect the life cycles of different species, as well as their habitats.
- Introduction of invasive exotic species. Animal or plant species introduced outside their natural distribution zone can cause serious damage to the local ecosystem through the possible growth invasive species, thus generating a loss in local biodiversity.

As a counterpart, IHG (2014) has developed a set of recommendations aimed at preserving and protecting on-site local flora and fauna and the wider regional ecosystems affected by hotel's operations in. They suggested that hotels:

- choose a building site that has already been disturbed and/or is not home to sensitive species whenever possible;
- undertake an environmental impact assessment to identify the impacts of planned building works;
- follow an erosion and sedimentation control program during construction to keep the silt and pollutants introduced into the watershed to a minimum;
- select native vegetation wherever possible as these species adapt to the geography, hydrology and climate of the region;
- use trained tour guides, signage and other means of visitor education to limit damage to protected areas;
- where disturbance is unavoidable, develop a strategy to ensure that a site is restored to its original habitat after construction.

Several hotel chains registered biodiversity protection as an important part of their environmental commitments. For example at Shangri-La's Resort in Oman they had a Turtle Care Project which aimed to protect the endangered hawksbill and green turtles species native to the beaches of Oman. Moreover in China they were supporting a 1.6-hectare bamboo

plantation to ensure food and security for pandas. Accor contributed to biodiversity with its Plant for the Planet program, which is a reforestation program that invites guests to reuse their bath towels and hoteliers to donate half of the laundry savings to one of the reforestation projects around the world. Fairmont Green Partnership helped preserve the unique places where they worked by minimizing pesticide use and raising funds for protection of at risk native species, such as Bermuda's bluebird and Mexican sea turtles. To help mitigate the direct and indirect environmental impacts of the business beyond its hotels, Marriot invested in a portfolio of innovative conservation initiatives that were part of their "Spirit to Preserve" environmental strategy, such as introduction of sustainable beekeeping practices instead of hillside farming and deforestation in China. Disney has a Worldwide Conservation Fund, which contributed to conservation efforts worldwide, such as protection of birds and rhinos, conservation of primates and sea turtles, study of lions, tigers, leopards, and other cats. Emergency funds are also set aside annually to respond to wildlife and wild places in crisis, such as communities and animals affected by natural disasters and oil spills. For Starwood, protecting species and maintaining biodiversity in the communities where their properties are located is increasingly important, as economic development and the advent of climate change threaten more species each year. For example, St. Regis Saadiyat Island and St. Regis Bal Harbor use special lighting at night on the beach to avoid disrupting the sea turtles as they lay eggs.

Raising environmental awareness

Essential for achieving environmental stewardship are employee engagement and effective employee training, combined with guest participation and raising environmental awareness for the general public. International hotel chains have in place various CSR initiatives for environmental education. For instance, IHG encouraged its guests to behave responsibly, by using signage, literature and helpful front-of-house staff to draw attention to the green efforts of the hotel. Ascott organizes a Monthly Ascott Earth Day, as part of the Earth Hour project, which is a day in the year, where people and organizations around the world turn off their lights in support of action on global climate change. Many hotels that participate in this day offer activities such as candlelit dinners, turned and developed special menu items in honor of the event (Marriot, Hilton, Melia, MGM Resorts, NH Hotels, Wyndham). Carlson Rezidor created a firefly mascot, whose aim is to motivate employees for energy saving. Moreover they have back-of-house posters which remind hotel staff to switch off lights and devices; training videos for operational and engineering departments; an environmental quiz – by answering five energy related questions correctly, employees can win an iPad each month. Ceasars showcased its sustainability education with a Big Green Bus, which runs on waste vegetable oil across US and builds enthusiasm for community involvement through environmental action. Guests, employees and their families were welcomed to visit the 'classroom on wheels'. In Club Mediterranee each guest room bears a poster marked 'let's take care of the environment together' with actions to save water and energy, sort waste and preserve biodiversity and invites clients to behave in an ecologically- responsible manner

during their stay. Additionally, an ‘ecology card’ in each room invites clients to opt out of having their towels changed every day. Wyndham, Travelodge, Ceasars and Whitbread started their environmental education online by providing the interested stakeholders with tips to Go Green at: Home, Office and while travelling

The content analysis also detected unconventional and creative ways for environmental education. For example, Hilton, by partnering with the Sundance Institute Documentary Film Program, honors documentary film projects each year that showcase the connections between sustainability, economic growth and community development. Marriot participates in Clean up the World Day, which inspires and empowers communities to clean up, fix up, and conserve their environment. Melia has a SAVE program, which main focus is training staff and raising their awareness. To do this, courses, talks, competitions are held in the ‘SAVE space’ in the hotel’s portal for employees. MGM Resorts engaged nearly 50,000 Las Vegas property employees in a employee-based musical production called ‘Inspiring Our World’. The production was created and performed by 70 company employees who told the story of MGM Resorts’ vision and commitment to CSR. The audience was introduced to the environmental responsibility platform through music and choreography. MGM Resorts was also committed to share best practices by hosting sustainability tours for media, academic institutions and professionals. In addition to consulting local organizations on environmental responsibility, MGM Resorts participated in various educational opportunities with local public schools. Sands invited the pop singer Jason Mraz to stay at their eco room. Mraz, known for his dedication to green advocacy, wrote extensively about his experience on his blog. Moreover, employees at Sands are encouraged to contribute efficiency ideas through a sustainability award program and they can win a prize for each implemented idea.

To reach the segment of children, Club Mediterranee developed a ‘Happy Nature Box’, which is an animation kit to teach about sustainable development, and ‘Clean Art Planet Workshops’ where children create objects from flotsam and jetsam. Hilton has by partnering with local community organizations encouraged children to participate in planting trees, cleaning up public spaces or growing gardens and learning important sustainability lessons along the way.

‘Green’ construction

Most of the above mentioned initiatives for environmental stewardship cannot be achieved without proper construction, renovation policies and high standards for using local materials and architectural techniques. The content analysis showed that hotel groups gather their know-how on environmental protection and formalize it in environmental construction guidelines, such as Green Building Guidelines (Club Mediterranee), Architecture and Construction Standards (Starwood) or Sustainable Design Guidelines (Hyatt). These guidelines set out environmental construction requirements, as well as a formal structure designed to ensure that all environmental challenges (energy, water, waste, pollution and biodiversity) are addressed and resolved at every project stage. In other words, they address

the sitting, design and construction of buildings, and incorporate technology and design features to operate more efficiently by conserving resources and incorporating environmentally preferable materials. The process of eco design or ‘green’ building is a continuous improvement process that builds environmental stewardship into each stage of a product’s life cycle, from raw materials procurement to end-of-life recycling. Often hotel groups partner with other institutions to help them with this process. For example Marriot works in collaboration with the U.S. Green Building Council for Leadership in Energy and Environmental Design (LEED). CSR initiatives aimed at construction are presented in Table 13.

Table 13: ‘Green’ building practices

‘Green’ building implementation
<ul style="list-style-type: none"> - Encourage eco-design or green building - Certify new or renovated hotels as sustainable buildings, such as LEED, Green Globe, Green Key, and Green Seal - Integrate the infrastructure in the landscape by complying with the local architecture style - Use local building materials / natural materials - Consider the environmental impact of new projects and the needs of the local ecosystem, when developing new properties/comply with the minimum environmental impact - Utilize natural sunlight - Use natural ventilation - Promote Eco room/ environmentally friendly guestrooms designs – use of sustainable, recyclable materials, such as wood, cotton and wool - Use recycled content in suspended ceilings, flooring, metal studs, gypsum wall board, furniture items - Use eco-designed materials in guest rooms - Green / brown roofing – are self-sustaining areas of grass or mud planted on hotel roofs in urban locations in order to be more environmentally friendly. The green spaces are planted with grass and Sedum plant to soak up carbon dioxide emissions and produce oxygen. They also act as good insulators for the roof space. - Modular buildings - ‘Pod Bedrooms’ are increasingly becoming popular. These are pre-fabricated hotel rooms which are built in a factory in Wales. Using modular units to construct hotels reduces construction time on site, energy usage and impact on the surrounding environment.

‘Green’ supply chain

To satisfy guests’ needs and be able to provide services, hotels consistently collaborate with a wide group of suppliers. When making purchasing decisions in responsible hotel chains, sustainability is considered throughout all phases of the supply chain: from raw materials, production logistics, transportation options and the delivery of products. Supply chain sustainability is a complex issue for any global hotel company as the suppliers extend across many countries in which they purchase everything from food and beverage, to heavy equipment, to linens and pillows, to personal soap and shampoo. Hotel’s suppliers span a huge number of industries, countries, legal contexts and even infrastructure challenges. Some of the companies that are identified as pursuing the goal of sustainable supply chain, reported not only commitment to purchasing green/responsible products, but also to implementing

systems to assess suppliers' commitment and environmental responsibility or to requiring standards in environmental and/or labor practices from suppliers and partners. Starwood has a Supplier Environmental Assessment to verify that suppliers uphold company's ethics. Moreover a Supplier Audit occasionally conducts supplier audits to ensure that their quality standards and ethical guidelines are met. Starwood's suppliers need to complete a factory checklist. This checklist uses a scoring system to assess environmental disclosures, energy and water consumption, waste management, material use, indoor environmental quality, labor practices, and other topics. In addition, they include a CSR clause in their vendor contracts, which requires of them to integrate ethical, human rights and social sustainability practices throughout the organization. Often companies introduce supplier code of conduct to incorporate new criteria that aligns closely with environmental conservation (Shangri-La) or set a Sustainable Purchasing Policy, which encourages hotels to increase the use of sustainable products and services where feasible (Hilton, Wyndham).

Some hotel chains specifically mentioned the importance of a sustainable Food supply chain, with initiatives such as Future Fish sustainable seafood program where they ceased to include shark fin soup on banquet and restaurant menus (Marriot, Shangri-La) or blue-fin tuna (Carlson Rezidor). Accor, Club Mediterranee, and Scandic also boycotted endangered sea food from their menus. Other CSR practices were purchasing cage-free eggs and liquid egg products for breakfast items (Marriot, Hyatt), directing pork suppliers to discontinue the use of gestation confinement crates in their production processes (Whitbread), or buying antibiotic and hormone free beef (Hyatt). Often the hotel groups were oriented towards agriculture free from pesticides and artificial fertilizers, and are against genetically modified foods.

Environmental certification

External confirmation for hotels' environmental performance is essential to encourage environmental management practices. Eco-labels and environmental certifications are mechanisms that provide an independent third-party audit of each hotel's practices and actions to protect the environment (Font, 2002). Moreover, they act as tools for constant improvement in the hotel's day-to-day operations and their impact on the natural and/or socio-cultural environment. Certification by independent third parties confers greater credibility and transparency on the activities carried out by the hotel (Font, 2002). In order to maintain this recognition, hotels must pass regular re-evaluations to ensure continued compliance with the requirements and maintenance of proper operational standards. The content analysis of hotel websites revealed that external validations have been recognized and adopted in the hotel industry to enhance environmental management. With this, hotels gain objective assessments of their practices, confirmation of meeting appropriate standard and assurance for high quality services. Many had a specific section on their website where they introduced all the eco-labels they comply with, together with names of specific hotels obtaining the certification.

Best Western, IHG, Carlson Rezidor, NH Hotels acquired the Green Key eco-label. Green Key Program rests on 5 pillars: education of staff, clients and owners towards increased sustainable development and environmental awareness in leisure establishments; environmental preservation by the reduction of the environmental impact; economical management by the reduction of consumption; marketing strategy by the promotion of the Green Key label; strengthening of the tourism and leisure branch by taking responsibility broader than then their individual establishments (Green Key, 2014). Another important international sustainable tourism certification practiced by hotels is Green Globe (IHG, Club Mediterranee, Movenpick, Carlson Rezidor). This certification proves an establishment's commitment to a proactive approach to sustainable tourism and guarantees that it achieves high performance levels and has good environmental, social and societal practices. Green Globe is built on a baseline covering the three pillars of sustainable development, with 40 key requirements expressed through over 300 compliance indicators. The certification is awarded (audit by an independent third party) when the compulsory requirements are met and when the rate of compliance exceeds 50 percent. Continuing improvement is necessary to retain the certification (Green Globe, 2014). Many U.S. based hotel groups, such as Disney, IHG, and Wyndham, aligned with LEED (Leadership in Energy and Environmental Design) by the U.S. Green Building Council and verified by the Green Building Certification Institute. LEED is a program for the design, construction and operation of green buildings (United Nations Green Building Council, 2014). Scandic acquired Swan – a Nordic eco labeling system and EU Flower for other European countries. To be awarded these eco-labels hotels must overhaul its environmental work and meet strict requirements in terms of the environment, health and function. Another part of environmental certification are ISO standards, as they provide practical tools for tackling many of today's global challenges. For environmental management are in hospitality most known ISO 14001 which focus on environmental management systems, and ISO 50001 focusing on energy management system (ISO, 2014).

Additional findings

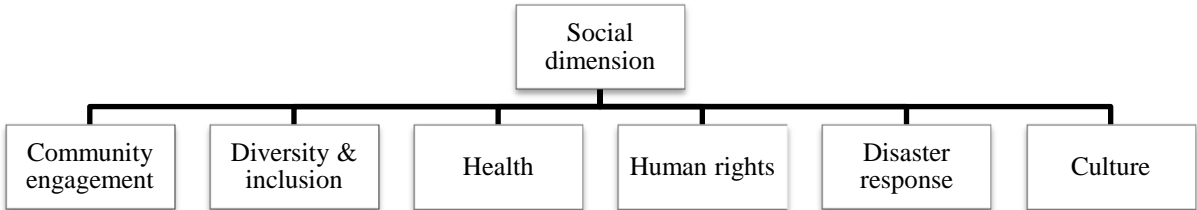
Several hotel firms have displayed their environmental performances via internet interactive and multimedia facilities. For example, IHG's Innovation Hotel is an online showcase of a green hotel of the future. Web site visitors can experience this environmentally friendly hotel by taking a virtual tour. Accor and Scandic had live demonstrations of their environmental achievements. The Wyndham Green web site provided a communicative platform that permitted visitors and members to share green ideas and experiences. This type of environmental information disclosure can be achieved only via internet media. Several of the sample hotel web sites provided an abundance of environmental educational resources. For example, the Wyndham Green web site provided tips to go green and information relating to green travel. This indicates that these leading companies have expanded the scope of their environmental management to a broader social responsibility. To further the concept of green, some of the companies not only purchase green products but even develop green products for

their customers to enhance their environmental efforts. For example, Marriott, Sands, Ceasars, Accor, Fairmount, Wyndham and Four Seasons offered green meeting packages that assist meeting planners by suggesting meeting structures that encourage an awareness of environmental issues and optimal waste diversion strategies for conference delegates. Other green products, such as green cuisine and eco-rooms, were additional innovative creations of the environmental endeavor of these hotel companies. IHG’s and Best Western’s web site had a specific link entitled ‘green hotels’ for green hotel reservations to respond to the growing market of green customers. Similarly Carlson Rezidor supported reliable eco-travel websites by partnering with platforms such as Greenhopping.eu and Bookdifferent.com.

7.2.3 Social

After the discussion of the economic and environmental CSR dimension, this part will give an insight into social responsibility of international hotel chains and their initiatives in this specter. The content analysis showed that firms give a great emphasis on their social objectives to positively contribute to the countries and communities in which hotels are present in a way that is mutually beneficial and sustainable. The vitality of their business is directly linked to the vitality of places they operate in. With the size and geographical reach of the hotel sector, they have the opportunity to touch communities all around the globe. By working cooperatively with community partners and focusing on a few critical issues, they can have a tremendous impact. Believing that companies can do well by doing good, they undertake various CSR practices to cover this specter. They range from integrating diversity and inclusion, community engagement, human rights, disaster response, culture, sponsorship, scholarship and health (see Figure 11).

Figure 11: Social dimension



Community engagement

The ‘community’ category seemed to be the area where most hotel companies concentrated their efforts on, when reporting CSR activities. The content analysis discovered several common CSR initiatives benefiting the community: to improve quality of life in the community, to assist international/global social causes, to protect heritage, culture or tradition. There were many examples of initiatives provided for these goals, but again much smaller percentage of companies provided measurement of their performance. Involvement in supporting communities often took the form of sponsoring charities and non-profit initiatives

at local and global level, assisting them with fund-raising, training, and providing in-kind donations (such as school amenities or books) as well as volunteering work by the employees.

The most common channel to bring positive impacts to the communities was the formation of 'Foundations'. Through these, hotel groups participate in various charity events and donate funds to charitable organizations of their choice. Usually they set a standard where contributions are only made to organizations with verifiable charity status and whose ethical principles are consistent with company's values, their CSR focus areas and business interests. The foundations and partnerships with other organizations ensure that donations come to the right hands and have the biggest possible positive impact. Examples include, Hyatt Community Grants, where associates nominate local non profit organizations to receive grants; MGM Resorts Corporate Giving Program, where company's cash and in-kind contributions are focused in the key areas of public education, health and wellness, environmental sustainability, basic human needs of hunger relief and shelter, the cultural arts. Caesars Foundation focused on helping older individuals, supporting civic organizations, charitable organizations and faith-based groups that help address vital, unmet needs in cities and towns. Club Mediterranee's Foundation aimed to promote voluntary work and transfer of employees' skills for solidarity missions. Iberostar Foundation was founded as a non-profit making organization with the main aim of providing social action and cooperation for development in Spain and Latin America. The Scandic Sustainability Fund supported initiatives to promote sustainable social development. Shangri-La worked in partnership with the Kerry Group Kuok Foundation to address the uneven distribution of opportunities for underprivileged people. Starwood Foundation acted as a catalyst for global societal growth and development, ensuring that associates, residents, visitors, and local businesses can experience vibrant and thriving communities. Through the efforts of the Nordic Choice Hotels International Foundation, the company supported eligible non-profit organizations that provide food, shelter and clothing to those in need; support the educational efforts of schools, workforce entry organizations and the hospitality industry; and promote the growth and development of hospitality and tourism industries. Wishes by Wyndham, the philanthropic foundation of Wyndham Worldwide, is committed to enriching the lives of children around the world, and supports its goals through in-kind donations, volunteer hours and by raising awareness and funds for organizations related to its mission. Barceló Foundation contributed focused on improving the integrated development of people in particularly vulnerable situations in African and Latin American countries.

Companies undertook creative ways to raise funds for community actions. For instance in Club Mediterranee holidaymakers from every resort were invited to take part in several events (snowman-building competitions, auctions, etc.) and sports activities (races, buggy on ice, bowling, etc) by paying a minimum contribution of €1. The amounts collected were used to help severely ill children to fulfill their dream of swimming with dolphins. MGM Foundation allowed for employees to make donations via lump-sum cash gifts or payroll deductions. In addition to individual employee contributions, Foundations funding was raised by a series of

corporate and property group events — for example, an annual family festival and walk/run, sports competitions or employee talent shows. Travelodge's Pennies Foundation introduced an electronic donation box. This service allows making a donation by rounding up a room purchase to the nearest pound at the payment stage. Ascott's fundraising was done through the production of special Christmas key cards that were sold to staff and guests. In support of breast cancer, Scandic's guests could book a room at a pink price with 10 per cent of the income going to the Pink Ribbon campaign. Carlson Rezidor organized an online auction for furniture and experiences. Hyatt raised funds through a social media campaign, Vote.Give.Thrive, where they invited Hyatt's Facebook fans, guests and local communities to vote for the non profit organization that they thought had the greatest local impact. The three organizations with the most votes received funding from Hyatt.

The resources gathered at fundraising are most commonly channeled either to rebuild homes or help with the development of infrastructure in the communities, and to help children. Nordic Choice's associates and franchisees participate annually in rebuilding projects in communities around the country to rehabilitate homes for the most vulnerable such as low-income elderly, disabled veterans, and families with children-free of charge. In Philippines, Ascott helped to build a classroom with concrete walls and proper roofing, resulting in a learning environment previously not available to the local children. Four Seasons Resort Palm Beach helped build houses for low income, hard working families who would not otherwise be able to own a home. Programs directed to children encourage positive parenting, promote healthy lifestyles and provide young children with socialization skills and the preparation necessary to enter school ready to learn. Moreover they support services that encourage students to graduate and aspire for higher learning such as mentoring, after-school programs, and tutoring. Wyndham supports Starlight Children's Foundation, which is a leading global health and education charity working to embrace, empower and enrich the lives of children from illness to wellness. Ascott donated school supplies to children who could not afford them, paving the way for their access to knowledge. In Vietnam, Ascott's raised funds for underprivileged and disabled children at a Rehabilitation Centre. Club Méditerranée Foundation organized a 'Worldwide Snack' in over 40 Club Mediterrane Villages around the world. Over 3,000 underprivileged children of 35 different nationalities living near a Club Mediterrane Village enjoyed a day with sports activities, buffets, shows and other activities prepared especially for them by the company. At Four Seasons every December, a tree created from hundreds of teddy bears is set up in the Hotel lobby and youngsters are invited to donate stuffed animals underneath it. Before Christmas, the toys are packed up and distributed to underprivileged kids. Over ten years, more than 40,000 bears have been donated to children by children.

One of the actions through which employees can participate in community outreach is through volunteering. Employees contribute their time, talent and resources to help communities. Volunteerism in community service is an important dimension of CSR programs. For these purposes Hilton has in place a Global Team Member Volunteer Program, which recognizes

volunteer commitments and makes it easier for employees to become involved in their communities. Through an online tool employees find and plan volunteer opportunities, as well as measure and track service hours and monetary contributions across Hilton's global footprint. An additional part of this program is Hilton's Global Week of Service, an annual celebration of community service that celebrates the hospitality and generosity of volunteering year-round. Often in international hotel chains volunteer projects and community engagement are supported at internal business meetings and functions. For instance Hilton included a community project as part of the learning curriculum at their General Manager Orientations. Managers have mentored high school students studying hospitality on their career development, conducted mock interviews, and provided resume-writing critiques. MGM Resorts had an Impact Week, where MGM Resorts sponsored different volunteer activities, in partnership with local nonprofit agencies and programs. For instance volunteers bagged food items, cleaned homeless shelter beds, served a meal to the homeless clients, mentored youth residents, served Thanksgiving meals and helped in fixing up the neighborhoods. To motivate the employees even more they have a Volunteer of the Year Awards, which give recognition to employees who demonstrate the most outstanding commitment to community service. NH Hotels' employees volunteering projects, evolved into three categories, namely General Volunteering, Coaching Volunteering and Volunteering for Development. General volunteering included solidarity volunteer actions where employees do not necessarily bring professional abilities into the projects. Examples included blood donation, donation of non-perishable food, clothes and toys to disadvantaged families. Coaching volunteering covered those initiatives where employees, during their working hours and inside or outside the company, put their knowledge at the service of training and apprenticeship programs for people at risk of social exclusion. Volunteering for development were programs based on hospitality business which improves the economic and social development by job creation, sustainable economic activities development and the contribution to eradicate poverty in developing countries. In Wyndham employees had a chance to take advantage of a Wish Day, one paid day off per year to volunteer at a charitable organization. Ascott's employees and residents around the world united to support global volunteer movements, such as Red Cross' World Blood Donor Day, the Terry Fox Run in support of cancer research and the Pink Ribbon movement for breast cancer awareness.

Diversity and inclusion

Diversity and inclusion, whether it applies to employees, guests or business partners, is an area that was heavily reported on the hotel companies' websites. The underlying belief is that diversity within the employee ranks, suppliers, business partners and even guests is a good virtue to practice, as it enriches performance and services. International hotel groups serve guests from all parts of the world and as global companies, it is important that commitment to diversity is a prominent component of the business strategy. Therefore every individual regardless of ethnicity, culture, gender, sexual orientation or generation should be treated with respect and understanding.

In terms of diversity, the most popular goal was to increase diversity in the workforce, followed by the goal to increase diversity among partners and suppliers. Many companies also discussed their commitment to increase and embrace diversity among customers. Another specter of the diversity and inclusion is also accessibility (either for employees, customers or partners); however a small portion of companies discussed it on their websites. Commitment to diversity was seen through listing of partnership and supporting of international organizations. To ensure the integration of diversity and inclusion commitments across all areas of the company, hotel groups organize Councils. These councils show support to diversity, and oversee the overall diversity strategy. Marriot has a Global Diversity and Inclusion Council. Carlson Rezidor's Diversity Council is organized into several smaller teams focused on specific priorities and initiatives. Examples of these include: Latino Workers Network Association; Generational Excellence Team; Gay, Lesbian, Bisexual and Transgender. Hilton has an Executive Diversity Council, Hyatt a Global Diversity and Inclusion Council and Starwood a Corporate Diversity and Community Engagement Department. MGM Resort's Diversity & Community Council is employee-driven, multicultural, voluntary, self-organized, self-governed and it provides a forum for dialogue about diversity and inclusion issues in the work environments.

The content analysis showed that the companies were committed to foster a work environment in which all individuals have equal opportunities, regardless of race, color, religion, sex, sexual orientation, citizenship, marital status, veteran status, national origin, age or disability. Because a diverse and engaged workforce leads to greater success and profitability, companies set up actions and policies to assure fair employment, opportunities for development and training. In order to attract, retain and develop a diverse workforce base, hotel group's partner with various professional organizations that focus on targeting diverse populations. As such they partner with college campus diversity groups and professional organizations such as the National Black MBA, the Hispanic MBA, the Asian MBA, Historically Black Colleges and Universities, Hispanic-serving institutions and National Society of Minorities in Hospitality. Moreover some companies have specific diversity recruitment and retention initiatives, aimed to increase the number of women, veterans, individuals with disabilities, and lesbian, gay, bisexual, and trans- gender (LBGT) individuals in the workforce. Especially a lot of emphasis is put on creating equal employment opportunities for veterans and women. Starwood launched a dedicated veterans recruitment program and web page, providing a central location where veterans can learn about Starwood job opportunities. IHG implemented a global empathy-based listening initiative that invites female colleagues to share their career aspirations and work experiences. Marriot participated in The Women's Leadership Development Initiative, which has increased representation of women in leadership positions. To attract diverse job applications hotel groups post their vacancies on job boards and in recruitment magazines, such as Diversity and Careers and Latina Style Magazines (Wyndham), or on targeted online sites, for instance ThinkBeyondTheLabel.com, DisabilityHiring.com, and DiversityWorking.com (IHG). Often

the employees have a chance to become members of a networking group which helps them to build relationships with people with common interests and areas of passion. These groups are dedicated to providing a valuable network for mentoring and community of support among employees with common identities. Hilton has Team Member Resource Groups organized for LGBT; African Americans; Hispanic/Latinos; Asians and Pacific Islanders, People with Disabilities and Veterans. Hyatt employee network group chapters include Women@Hyatt and HyPride. Wyndham sponsors Associate Business Groups such as Hispanic/Latino communities, African American/Black Community, veteran communities, women community, administrative community, LGBT and community of associates younger than 30.

Just as important as workforce, are diverse suppliers. A diverse supply chains benefits the hotel companies by bringing new ideas, products and services. Moreover partnering with diverse suppliers brings positive economic impact on the communities. Supplier diversity programs are designed to increase, and improve the quality of the participation of small and diversity-owned businesses in the supply chain. It is assessed through partnerships with minority-, woman-, service veteran-, disabled-, and LGBT-owned businesses around the globe. By creating national partnerships with associations focused on serving the needs and concerns of many types of visible and invisible differences, companies have a far reaching impact by making a difference in the markets in which they operate. Therefore hotel groups become corporate members of multinational organizations that support the development of diverse and historically excluded suppliers, such as the National Minority Supplier Development Council, The Women's Presidents' Educational Organization, and The Women's Business Enterprise National Council. The content analysis revealed the following hotel chains to be devoted to supplier diversity: Choice, Hilton, Omni, Marriot, MGM Resorts, Wyndham, Starwood, Ceasars, Hyatt, and Disney.

In the last years also acknowledging customer diversity became an important CSR initiative. The reason for that lies in the diverse backgrounds, languages and cultures of hotel guests. Hilton Hotels & Resorts brand launched 'Stay Hilton. Go Out.' as its first LGBT traveler engagement campaign with an offer of unique packages. The package welcomes LGBT travelers to experience the rich history, culture and nightlife of top gay destinations around the world. Hilton Huanying project enables Chinese travelers to find familiar comforts at more than 87 hotels in 27 countries. Elements of the experience include a front desk Team Member fluent in Mandarin; guest room amenities such as Chinese teas, slippers and a television station with Chinese programming; and a breakfast menu that includes congee, dim sum, fried rice and noodles. Marriot's efforts to celebrate the diversity of customers include: creating a new look for Marriott.com/gay travel portal; launching a new marketing campaign, 'Be You, With Us', to celebrate Pride Season in cities around the world; and launching the 'For You, We're Marriott' campaign, to help showcase the distinction among brands for business travelers as their needs and budgets change. The new campaign focused on African-American, Hispanic and LGBT business travelers. Scandic put a lot of emphasis on guests with disabilities and they offer an interactive online training in accessibility that focuses on

advice, tips, tests, and instructional videos showing how to provide really good service for guests with disabilities. In consultation with organizations for people with special accessibility needs they drawn up a checklist of 110 points – Scandic accessibility standard. All Scandic team members in the Nordic countries have received accessibility training, during which they have also been able to test working from a wheelchair. Customer satisfaction is each hotel's priority and, therefore, the aim is to keep transparent actions, ensuring the quality of care and service and constantly innovate to meet customer expectations. For the hospitality industry, hotel guests are the main source of income and in order to respond to their demands, hotel groups have customer-focused quality strategies in place. Guest satisfaction surveys are a tool to improve hotels' products and services in order to exceed guests' expectations. For instance, Starwood's Guest Feedback Measuring feedback is a critical component of their business. Marriot has a Quality Assurance programs with guest loyalty schemes which create long-term relationships. In order to determine whether the service meets the standards and follows the procedures defined by the headquarters NH Hotels performs hotel audits using the Mystery Guest methodology.

Another important perspective of diversity and inclusion was also the diversification of the ownership portfolio. CSR initiatives here were focused to introduce successful minority and women business owners to the hotel industry. In this respect Marriott and Hilton built partnerships with the National Association of Black Hotel Owners, Operators and Developers, Asian American Hotel Owners Association and the Latino Hotel & Restaurant Association. As hotels go through the process of defining projects and how to manage a new property, strong owner partnership needs to be built. The main responsibility of hotel groups towards owners is to provide comprehensive services to achieve the best return on investment, professional management, seriousness and a promise of trust. Kempinski is one of the few companies that displayed their commitment to owners on their website. They launched the 'Kempinski Owner's Meeting', a forum to facilitate exchanges and dialogue between Owners, senior executives and the senior management team. In addition they established the Kempinski Owner's Club as a formal recognition of the trust. Membership offers exclusive benefits, including special rates when staying at any Kempinski hotel or resort, as well as regular newsletters from the senior management.

Health

Health has frequently been listed as part of CSR initiatives in the international hotel chains. A responsible society is not just about society at large, but also about people. It is important for guests and employees to achieve balance, stay in shape and live healthier. Practices range from providing healthy food, maintaining a healthy environment, offer exercise and relaxation options. They are presented below.

Table 14: Health practices

Health implementation
<ul style="list-style-type: none"> - Offer healthy / organic meals - Smoke-free rooms / hotels - Offer exercise and recreation amenities - Guarantee of a good sleep - Ensure healthy interiors - Promoting balanced nutrition - Organize disease prevention training for employees - Raising guest awareness on destination specific diseases, such as malaria in African countries - Offer of fair-trade products (tea, coffee, sugar, fruit, wine, etc.). - Vegetarian, gluten free and lactose-free options in each menu - Informational campaigns for employees with tips to protect their health and the health of their family members - Providing associates with an affordable healthcare coverage, preventative care programs and educational health and wellness initiatives - Yoga sessions for staff - Climate labeling of food - Organization of Health Fairs and Biometric Screenings - Wellness Advisor for creating and maintaining wellness programs and resources. - Lifestyle Management Programs - Massaging chairs - No Cost Flu Shots: Associates and their covered dependents can receive a free flu shot at a wide variety of participating pharmacies with our medical provider - Lactation, Meditation and Prayer Rooms: Lactation, meditation and prayer rooms are available at many sites, and at other locations, accommodations can be made upon request - Commitment to tackle infectious diseases such as HIV/ Aids, Tuberculosis and Malaria

Human rights

As leaders in the hospitality industry international hotel chains pledge to support human rights wherever and whenever they can. Ensuring and protecting basic human rights is everyone's responsibility. As responsible companies they comply with the laws and regulations of the countries and jurisdictions in which they operate. The content analysis detected that the most commonly stated human rights they are concerned with are particularly those of employees, the parties they do business with, the communities where they operate, and children. To show the commitment to these causes they set up Human Rights Policies or Ethics of Business Conduct.

Protecting human rights is large and complex issues to address, therefore hotel groups collaborate with outside organizations that are focused on preventing abuses and help them to create strategies. The world wide known policy initiative regarding human rights is the United Nations Global Compact. Hilton, IHG, Shangri-La, Wyndham, Millenium & Copthorne, and Accor are some of the companies that are committed to working toward common goals in the areas of human rights, labor, environment and anticorruption. Ethical Business Conducts require that the business is conducted with honesty and integrity, and in compliance with all

applicable laws. Company policies and practices establish clear ethical standards and guidelines for how operate and establish accountability. All associates are required to obey applicable laws and comply with specific standards relating to legal obligations, ethics, and business conduct. Bribery and corruption practices are forbidden. Human rights of employees include freedom from discrimination, forced or compulsory labor as well as freedom of association, a right to a safe and healthy work environment.

A special concern of the travel and tourism industry is the issue of human trafficking. MGM Resorts, Riu, Hyatt, Marriot, Hilton, IHG, Melia, Choice, Starwood, Wyndham, Accor, Millenium & Cophorne, Shangri-La, Carlson Rezidor, all pledge against this. Some are also members of the gBCAT (Global Business Coalition Against Trafficking), an organization committed to mobilizing the power, resources and thought leadership of the business community to end human trafficking, including all forms of forced labor and sex trafficking, as well as the human trafficking working group of the International Tourism Partnership.

Rights of children are another important issue. Companies pledge to respects all applicable laws prohibiting the use of child labor and supports legislation enacted to prevent and punish the crime of sexual exploitation of children. Moreover they are signatures of ECPAT Code (Eradicating Child Prostitution Abuse and Trafficking), which is a Tourism Child-Protection Code of Conduct and focuses on the protection of children from sexual exploitation in the travel and tourism industries (Riu , IHG, Marriot, Hilton, Melia, Starwood, Nordic Choice Hotels, Accor, Shangri-La, Hyatt, Wyndham, Carlson Rezidor, Club Mediterrane).

Disaster response

With the global reach and numerous hotels worldwide, the hospitality industry is often the first responder in public emergencies, especially natural disasters. They are able to draw on their expertise to provide resources, support and compassion for victims. When disasters strike, people naturally come to hotels to seek shelter. This is a key role of hotels in society, and one that is vitally important to the communities in which they operate. Ascott, Accor, Omni, Wyndham have in place programs that allow employees to give back to communities in need after natural disasters in form of donations or volunteering. Hyatt established a Disaster Response Committee to respond to catastrophic disasters and to strengthen relationships with international nonprofits that focus on disaster relief. In 2011, when severe floods devastated Bangkok, Grand Hyatt Erawan provided accommodations to hotel associates and their families who were victim to the floods. With guests' donations they raised nearly funds to support a damaged local school. Following the earthquake and tsunami in Japan, associates from global properties donated funds to the Japanese Red Cross Society. Park Hyatt Tokyo delivered a 'Taste of Hyatt' – through food and supplies – to an area where people lost their homes. IHG started its IHG Shelter in Storm Program hotel guidance on when and how to respond to a disaster and facilitate fundraising events. With this they supported various disasters worldwide. A key element of this disaster response is the IHG

Shelter Fund. It is built up through fundraising activities in IHGs' hotels and corporate offices throughout the year and enables them to respond as soon as disaster strikes (instead of waiting to raise funds after the fact) and provide vital assistance right away.

Content analysis identified that hurricane Sandy was one of the biggest disaster responses during the past years. After the hurricane devastated the New York and New Jersey region in 2012, hotels welcomed emergency relief workers and displaced residents to be their guests. Best Western employees and Best Western Rewards members have responded by donating funds to disaster relief efforts. Hilton generated donations and delivered supplies, assembled relief kits and distributed blankets. In the recovery months, Hilton properties housed numerous residents, insurance agents, disaster recovery staff and volunteers. Marriott and The J. Willard & Alice S. Marriott Foundation, a private family foundation, each contributed resources to hurricane relief. Moreover Marriotts associates served food to victims and helped to clear debris in areas hit by the storm. Hotels are constantly monitoring disasters that are smaller in size, but still important to the communities where they operate. In this regard they offer employees and guests' options to donate funds for those in need. Recent examples included Colorado fires, Boston Marathon Bombing and the European floods, storm in Philippines.

Culture

The appreciation of arts and culture is an important part of corporate responsibility. This is why Kempinski was supporting the arts and culture with an international program, focused on youth, talent, cross-cultural education and exposure. Kempinski supported young artists, through its Arts Programme. Also Barcelo Foundation has destined a small part of its resources to the development of a cultural and artistic activities program in the headquarters in Palma and in the Art and Cultural Centre of Felanitx. Activities have taken place to introduce Majorcan artists through Majorcan art and photography exhibitions. However culture among other hotel groups was not discussed elaborately under CSR activities.

Sponsorship

Sponsorships can be seen as another CSR initiative. With sponsoring sports teams hotels support the values of passion and team spirit. However in most cases these practices were used as part of hotel groups' marketing strategies to enhance awareness and image, and to generate new business and public relations opportunities. Louvre, Scandic and Accor have built long term partnerships with sports organizations, such as judo, swimming, athletics, badminton, handball, football, hockey and others.

7.3 Discussion of findings

After reading the above presented findings, a reader might think that the international hotel chains put a lot of effort to not only present their CSR strategies, but also implement them through various activities. However, it should be taken into account that while some companies provided some details about their CSR initiatives, they often did it without reporting the extent of their implementation. As a result, it was impossible to determine whether a given initiative was implemented by one hotel in the group or by all hotels, to what extent it was implemented in each hotel, or how well it contributed to the CSR strategy. A number of companies reported their initiatives at the individual property level, giving examples of specific efforts undertaken at a selected hotel. Some provided detailed environmental or sustainability reports, and showcased their performance data, while there were cases where only a statement for corporate responsibility was provided. For example, when a hotel group reports having implemented waste recycling practices, it is impossible to determine if these practices have been implemented in one hotel or more, and what percentage of materials was recycled. The online reporting channels may therefore show only a very limited picture of CSR activities and cannot be meaningfully benchmarked. Having this in mind, a potential customer might be easily deceived by the information provided on the corporate website as the selected hotel may not have the described CSR practices in place. With hundreds or even thousands of hotels worldwide it is almost impossible for a hotel group to achieve complete standardization and integration of CSR strategies amongst all owned, managed and franchised properties.

The fact that nine of the 50 largest international hotel companies did not have any CSR related content on their website, or it was limited only to presenting financial data for investors, stands out. A possible explanation for this discrepancy might be that those hotel chains do not operate in much different environments; meaning that their hotels are operating only in similar countries with narrow economic, cultural and environmental differences. Or this situation is a result of a limited focus on making profit. In this sense, some hotel chains still have much catching up to do if they want to be on a par with the leading firms, not only with the number of hotel units, but also with their economic, environmental and social responsibilities.

In early 90s, McKercher (1993) presented his theory on eight fundamental truths about tourism development. He suggested that the effects of social, cultural and environmental impacts will become inevitable and companies will have to control them. According to him tourism is an industrial activity that (over)consumes resources, creates waste, has specific infrastructure needs, and it is impossible to control. The research suggests that the hospitality industry was among the first to recognize these issues and act on them. Whether it was guided by the popularity of sustainable development, responsible tourism, triple bottom line reporting, pressures from various stakeholder groups, or it was driven by self-initiative to do good things and act responsibly; corporate responsibility became part of hospitality

companies' business strategies and operations. Especially hotel companies, with a global network of hotels, became aware of their responsibilities towards economic prosperity, environmental protection and positive social change in numerous locations they operate in. All this seems good and positive, but there is always an open question how to achieve the balance of corporate responsibility. Even though, there were many theories in the academic sphere, which dimensions or bottom lines companies should follow, which sustainability indicators to measure; the content analysis confirmed that there is no unified way for CSR strategies. Moreover some of the theories developed might work on paper, but are difficult to transform into specific CSR action plans. Thus, the international hotel groups take their own ways to integrate CSR into their business operations.

In the theoretical part of this paper a CSR definition was put forward: 'Corporate social responsibility are voluntary practices of businesses maximizing their performance with a balance between economic, environmental and social bottom lines, whilst taking into account the needs of various stakeholders.' The findings suggest that companies do integrate CSR in their strategies on a voluntary basis in order to do good things, however this statement might be overestimated. For example, governments in some parts of the world increasingly expect from companies to lower their carbon footprint and GHG emissions. In this respect they set obligatory allowances how much a company can pollute and measure the emissions. Likewise, employee unions require fair treatment for the workers. Putting this together, the voluntary CSR practices can be a result of forced pressures from different advocacy groups.

The main purpose of this research was to identify CSR initiatives in international hotel chains. In this regard, a content analysis of hotels' website was performed. The analysis established three broad CSR dimensions, namely economic, environmental and social, which confirmed the idea of three bottom lines, as anticipated in the theoretical framework. The data suggests, that the environmental dimension was most frequently reported, followed by the social and economic dimension. One might ask a question whether this is because hotel groups really care for the environment, or is it only to attract attention and to gain positive public opinion. Some might argue that the increased popularity of environmental initiatives is a sign of 'green washing', where companies use marketing strategies to promote their environmental stewardship (Ramus & Montiel, 2005). It is aimed at convincing stakeholders that corporation's products and services are environmentally friendly. In this regard, the content analysis revealed numerous green campaigns to promote environmentally friendly practices, such as tree planting, protection of wild animals, cleaning up hotel's surroundings and such. However, a confirmation whether it was done only for marketing purposes or for contributing to environmental protection could not be made. Under the environmental dimension; energy conservation, waste and water management were most important. Hotel groups were closely measuring and analyzing the consumption and constantly looking for new ways to improve. Yet again, this could be because these three categories are areas where hotels can significantly lower their costs, making their business more profitable; and not because of concerns for the environment. 'Greening' the supply chain and construction, protecting the biodiversity and

raising environmental awareness of stakeholders, do however seem to be acts of caring and improving the overall environmental footprint of hotels.

The social dimension is directly linked to the notion of 'giving back' to the places and society. It includes the wellbeing of communities, respecting diversity and human rights, responding in times of disasters, contributing to health care and culture. The findings suggest that community engagement is in the center of the social dimensions. It ranges from creating foundations to contribute funds and resources for good causes and volunteering practices. As seen, many companies are connecting the social CSR dimension purely to philanthropic and charitable activities. Donations and volunteerism can certainly 'do good', but are often not related to the business's primary purpose and therefore lose in importance. An unexpected finding is the existence of a strong determination for diversity and inclusion practices among international hotel chains. The literature review did not anticipate this to be a category important for the exploration of CSR practices. Holcomb et al (2007) was one of the first to pinpoint diversity and accessibility as a theme for social responsibility. The content analysis in this case showed that it is the second most important focus area among international hotel groups. In hotel chains' eyes diversity provides an opportunity to be open to things that were in the past considered as a barrier – race, gender, sexual orientation, religion, physical and mental ability, language, etc. With operating worldwide, hotels are required to embrace the cultures and habits of the communities. Diversity and inclusion practices are not only meant to create equal opportunities for the employees, but also embrace the differences in customers, suppliers and property owners. These CSR practices lead to a better work environment by maximizing the potential of all stakeholders, while acknowledging their unique contributions and differences. Hotel chains also reacted on the increased importance of healthy lifestyle, by implementing CSR practices such as good nutrition, and exercising opportunities for employees and customers. In cases of natural disasters hotels act as silent providers of help, and they usually do not take advantage of these situations to gain or promote themselves. Unexpectedly culture, such as art was not widely discussed as being an important CSR initiative.

The fact that the economic dimension attracted least attention seems surprising. The reason for that might be, that the purpose of the information disseminated on the internet is mainly, if not only, to attract new customers, and 'look good' because of 'doing good things'. Hence the environmental and social dimensions took over, as it is easier to show and document direct positive impacts, such as taking photos while planting trees and posting them on the website. Nonetheless, the hotel chains do bring economic benefits to the society, whether they are aware of it or not. With educating and employing local populations, purchasing products and services from local suppliers, building infrastructure and contributing taxes to local governments they definitely do add to the economic growth.

The common ground for online CSR reporting by international hotel chains is to engage with various stakeholders and inform them about specific activities. As expected, employees and

customers were regarded as most important stakeholders. The reason behind that might be that without them there would be no hotels. On one side employees are providing services in a hotel and on the other side customers are guests and consumers of these services. Also, suppliers and shareholders gained more attention, with many hotel groups' devoting even a specific section on their corporate websites to build and maintain relations with them. An important finding is that, regardless of the stakeholder model, as presented in the theoretical framework, hotels do not tend to group their stakeholders based on importance. If they do, they do not post this information on their websites. Media and press got least attention from hotel chains, and they are often not listed as a stakeholder worth engaging with. This finding might be controversial as media and press is usually the main medium through which CSR initiatives are communicated and promoted. An interesting observation is also that many hotel chains listed environment as a stakeholder. However, if we look at Freeman's (1984) definition of stakeholders, stakeholder is a group or individual that can affect or be affected by company's operations. Having this in mind, environment is a non-human entity, thus it has no voice to present its stakes (Jacobs, 1997). So, are the international hotel chains including it as a stakeholder group, because it makes them look good in society? A better option would be listing environmental activists for stakeholders instead of environment itself. Another alternative provided Jacobs (1997) who discussed that with its characteristics environment is too often ignored in decision-making and suggested an appointment of a non-executive 'Environment Director' with a specific responsibility. Finally, it should be also mentioned, that after reviewing corporate websites, stakeholders might get confused and not find the answer they are looking for, since the economic, environmental and social dimensions are so closely intertwined, that it is sometimes difficult, if not impossible, to divide and separate them.

8 CONCLUSION

The purpose of the thesis was to explore CSR practices in international hotel chains based on the ideas of stakeholder theory and triple bottom line reporting. The paper was driven by three main research questions aiming at: 1) identifying stakeholder groups addressed in hotel's CSR reporting; 2) examining the online CSR reporting practices of international hotel chains; and 3) naming the most commonly used CSR initiatives under three bottom lines (economic, environmental, social). In this section, some of the main findings of the research will be presented and the research question will be answered. The chapter will conclude with study limitations and recommendations for future research.

The qualitative content analysis of the selected companies' corporate web sites confirmed the complexity of the concept of CSR – the difficulties to define, understand, implement and measure it; and, at the same time, revealed several surprises.

Linking the stakeholder theory (Freeman, 1984) and the concept of CSR, the stakeholder approach to CSR helps to distinguish entities, who are most urgent to a company, and to

whom it must be responsive in its CSR initiatives. However the stakeholder approach has also a limitation, namely its managerial impracticality. By focusing on the notion that stakeholder's interests must be taken into account and properly addressed, Freeman (1984) overlooks managers' needs for specific guidelines on how to deal with stakeholders. Nonetheless, stakeholder theory provides important insights into the ways in which firms and their managers interact with their stakeholders and choose the necessary CSR activities. The research shows that international hotel chains are acknowledging their main stakeholders; however their engagement practices still need development. While a lot of hotel chains show their commitment to stakeholder groups in their mission/vision statements, not all of them have a proper stakeholder management system in place. The most commonly reported stakeholder groups by hotel chains are customers, employees, suppliers, society, property owners and shareholders. Comparing this to the stakeholder model for an international hotel, as presented in the theoretical framework, the stakeholder groups as identified through the content analysis cover the primary internal and primary external stakeholders, with the exception of government. Despite the fact that the theory suggests stakeholders should be grouped in several categories, depending on their importance and influence they have on the company (Clarkson, 1995; Pelozo & Papania: Buysse & Verbeke (2003); among others), the research shows that no such categorizations were made by the international hotel chains.

As highlighted in the introductory part of this paper, corporate web sites are important data sources as well as valuable tools for public relations. Yet, not all of the selected hotel companies dedicated a section of their website to CSR related content. The analysis showed that 39 of the largest 50 hotel chains in the world reported some information related to CSR. The companies not choosing to provide any CSR - related information or stating commitment to corporate responsibilities may have different reasons not to do it. Either, they are not engaging in any CSR related initiatives, they do not collect data, the information is irrelevant for public disclosure, or they do not think it is important. The most common CSR reporting practice on hotel companies' websites was the use of a separate CSR heading, followed by a downloadable section of an CSR/environmental report and a CSR commitment statement under the heading 'about us'. As there is no commonly accepted definition of CSR, there is a tendency that hotel chains interpret its meaning and components differently. The content analysis showed that not two hotels have identical CSR focus areas. The one CSR dimension that was mostly addressed to was environmental stewardship and sustainability, either in form of resource use, mitigation of climate change; or water, waste and energy management. Other often stated key CSR areas for international hotel chains were: employee relations and creation of employment opportunities; health and safety; society/community development and support; human rights and ethics; diversity and inclusion. Some hotel groups also presented CSR initiatives for their supply chain, stakeholder relations and saw it as positive economic opportunities. Differences in the width of CSR reporting were also noticeable, with some companies providing very detailed CSR sections on their websites and with some that provided CSR information in a very simplistic and superficial way with only a statement of commitment to CSR or tips to go green.

For most companies the key rationale behind their CSR strategies and initiatives is based on their commitment to society and environment; less hotel groups see economic development as part of their CSR strategies. A motivation for companies to actually introduce CSR practices is either the sense of moral obligation or increased competitiveness. As discussed in the literature review most companies see benefits for CSR engagement on one side to increase their business opportunities (such as develop reputation and legitimacy, enhance brand value, marketing of products and services), and on the other side to build relationships with stakeholders. The challenge that arises from this duality is that any stakeholder interested in a company's CSR cannot determine what scenario he or she is faced with when investigating the website. The situation when stakeholders cannot differentiate between companies truly committed to CSR and companies that state their commitment to CSR only as a marketing trick, can hurt credibility of all communication through the Internet and hurt companies that are performing well but are not providing performance data to the public. From a stakeholder's perspective, usefulness of the reported information is therefore questionable, as it is difficult, to distinguish between the companies that communicate their real CSR commitment and practices and companies that exaggerate their commitment and initiatives in order to remain competitive.

Another issue that might be difficult for the interested parties is the comparison of performance data, because different hotel groups use different measures and apply different methodologies to capture their contribution to a given goal. However this problem is being addressed through international initiatives to develop common CSR reporting frameworks. The most known in the hospitality industry is the GRI Reporting Framework, that is applicable for reporting organizations' sustainability performances. This methodology is gaining its importance in the hospitality industry, because it sets basic indicators to measure corporate responsibilities of any firm.

A surprising finding was the strong investment in the resources and support of some of the companies' CSR strategies. In order to implement CSR programs consistently amongst hotel chains', various administration models emerged. Firstly, some companies develop online management tools or computer software to allow individual hotels to measure analyze and report the CSR performance data. Secondly, to ensure the effective implementation of CSR initiatives, hotel groups form groups or departments that are responsible to implement CSR across the company. Usually their tasks include development of policies and strategies, offer training and education on CSR and ensure compliance throughout the corporation. To promote CSR actions on the individual hotel level, green teams or CSR ambassadors are chosen. The content analysis revealed a strong tendency of hotel chains to seek and partner up with international organizations and affiliations in order to increase the chances to bring positive change to wider public. It is assumed that affiliations with local, national, or international organizations, enriches hotels efforts in economic, environmental and social issues.

With regard to categorize the individual CSR initiatives of international hotel chains, Elkington's (1994) triple bottom line theory was applied. Even though academia suggested that TBL approach to hospitality brings upon many benefits, such as improved efficiency, lower costs, better stakeholders relations, increased competitiveness (Faux & Dwyer, 2009); the reality showed that only two out of fifty selected hotel groups referred directly to TBL reporting. Nevertheless, this does not mean that hotel groups did not have specific economic/environmental/social CSR initiatives in place; it only means that they choose their own classification system. Consequently, it was upon the researcher to group them under specific dimensions. Alternatively, for the sake of developing the concept of CSR and determining its dimensions, Carroll (1979) presented his Pyramid of CSR. The base of his pyramid was the economic component suggesting companies should put all efforts to produce goods and services and be profitable. The research proved that international hotel chains have this foundation covered with disclosing economic indicators in their annual reports and sections for investor relations. However, today successful companies go beyond gaining profit. With the global reach hotels have, they bring other economic benefits into destinations, too. Whether being planned or random, international hotel chains contribute to economic growth and development of local infrastructure. With opening new hotels they create hundreds of jobs, not only directly for hotel staff, but also throughout the whole supply chain. With local purchasing they support local entrepreneurship; with education and training of local communities they create future workforce; with local employment they fight unemployment rates; with paying taxes they create revenue for local governments; and they foster economic activity with fair salaries.

The environmental dimension gained the most attention among international hotel chains. The reason behind that might be external pressures, especially from governments, to reduce carbon footprints and help mitigate climate change. However, looking at it from a company's perspective, proper environmental management is an area where immediate cost savings can be gained. Lower energy and water consumption might significantly reduce operating costs. Thus, these were also the focus areas to which most attention was given. With a view to the environmental content per se, this study identifies seven specific areas. Among these, the most frequently mentioned environmental focus areas are energy conservation, water and waste management, raising environmental awareness, green construction, biodiversity protection and green supply chain. Comparing it to previous research conducted by Holcomb et al (2007), when in 2005 almost the entire CSR emphasis of hotel chains was on philanthropy, and environmental stewardship played a very small role in CSR communication; the situation appears to be significantly improving. For hotel groups to gain recognition for their environmental performance, confirmation of external audits is desirable. This is provided by eco-labels or environmental certifications issued by international organizations. Most frequently mentioned in the content analysis were Green Key, Green Globe, Swan, EU Flower and ISO standards (ISO 14001, ISO 5001). Another interesting finding is that with increased popularity of internet and creative content also hotel chains are

starting to take advantage of this medium. Some hotels developed interactive environmental platforms for their stakeholders, with real time data disclosure (such as water usage or energy consumption). Moreover to raise awareness and educate public on environmental stewardship they offer interactive platforms to share ideas how to go green. This clearly shows that they are not only concerned with cost reduction but also feel wider social responsibility.

The analysis of the social dimension did not only give an insight into how corporations positively contribute to the communities in which hotels are present; but also showed the importance of respecting diversity, human rights, health and culture. Diversity and inclusion, whether it applies to employees, guests, owners or business partners, is a category that seemed to be heavily reported. A strong commitment to these CSR initiatives was seen through hotel group's statements that all individuals have equal opportunities, regardless of race, color, religion, sex, sexual orientation, citizenship, marital status, veteran status, national origin, age or disability. The underlying premise is that diversity is a good virtue to practice and hotels should have opportunities to include people with diverse backgrounds. Community engagement was the most important area for the social dimension, and it was also a part where most hotel companies concentrated their efforts when reporting their support for societies. CSR initiatives under community engagement often took forms of foundations and volunteering activities. Hotel chains set up foundations in order to be able to raise funds and donate them to various charitable organizations or NGOs. The causes getting most attention from international hotel chains are public education, health of communities, environmental sustainability, basic human needs of hunger relief and shelter and disaster response. In short they aim to address the uneven distribution of opportunities for underprivileged people. To give employees opportunities to do good things for the society, hotel groups support volunteering activities. Employees can contribute their time, talent and resources to help communities they live in or support causes of their choice. The analyzed hotel companies are one of the largest hotel chains in the world, meaning they are the leaders of the hospitality industry. As responsible companies they are obligated to ensure that human rights are respected and that they comply with the laws and regulations of the countries they operate in. The content analysis detected that the most commonly stated human rights are particularly those of employees, business partners, and the communities where they operate. Moreover as hospitality leaders they fight against exploitation of children and human trafficking. To show the commitment to these causes they set up Human rights policies or Ethics of business conduct. Beside the already mentioned social CSR practices, ensuring and supporting health of employees and guests is an important issue in the hotel sector. It is important to offer services that help guests and employees keep balance, stay in shape and live healthy. Practices range from providing healthy food, maintaining a healthy environment, offer exercise and relaxation options. Several categories were identified, that only small number of hotel companies reported on. Those included culture and sponsorship. The reason behind that might be that arts and culture does not represent a basic human need and do not primarily bring positive social change into communities. If people in the community can not satisfy their basic needs for survival, such as food, shelter, education, the culture will not increase their life

satisfaction by much. As for the sponsorship, it might not be counted as a CSR initiative, because of its main marketing and promotion purpose.

All in all, the importance of corporate social responsibility in international hotel chains as seen from their online communications is immense. Acting responsibly, creates value for hotel's brands, helps to manage costs, drive revenue, protect the environment, contribute to economic growth and most importantly brings positive change to society. Coming back to the beginning, 'doing good is the right and better thing to' and it is the only thing that will preserve some parts of today's world for future generations.

8.1 Main contribution

This research contributes to the literature of CSR in hotel industry in several ways. First, it is a preliminary picture of the CSR information disseminated by the leading hotel chains on their web sites. Second, it contributes to the understanding of current CSR efforts of top 50 hotel companies. The CSR activities and practices summarized from the hospitality leaders can offer a starting point to other hotels that would like to move towards a CSR strategy. The list can also be used by hotels that are already involved in CSR activities for a benchmark. Third, this research serves as a source of information for hotel companies that would like to recreate their web sites to include a section on corporate responsibility. Lastly, it sheds light on the situation of CSR in the hospitality industry by exploring the most important CSR dimensions and its implementation practices. Taken together, this analysis provides a good starting point for hotel companies to initiate programs or practices for CSR and to communicate those actions effectively to their stakeholders.

8.2 Research limitations

This study aimed to explore CSR initiatives as exemplified through a web content analysis of fifty international hotel chain's websites. As the research's findings are mostly based on the qualitative content analysis, several limitations need to be acknowledged. Firstly, this study focuses only on the CSR information of sample hotel companies' web sites. The CSR practices disseminated by the companies through other communication media are beyond the scope of this study. Some may have established environmental CSR programs that were not disclosed on their web sites. It is important to note that this study explores the CSR initiatives and does not measure or verify those activities that might have existed but for some reason were not publicly reported. Because the data collected in this study were limited to web site information available to the public, this study was not able to necessarily identify the best practices in hotel CSR practices. Of course, any of the sample companies that have not communicated their CSR initiatives on their corporate web sites could have equally developed CSR support structures, strategies and policies. As a consequence some of the work and conclusions presented in this paper may seem hypothetical and need to be reconfirmed with other methodological approaches. Secondly, the findings of the report may have an overrated

positive connotation, because of the motivations for companies to share their corporate responsibilities. As analyzed with other studies most companies report their efforts in order to improve their image. This goes back to the age-old question of whether engaging in CSR activities is to portray that a company is ‘doing good’ to show that you are ‘good’ or doing it because it is the ‘right thing to do.’ (Holcomb et al, 2007). As only one coder conducted this content analysis possible human errors must be taken into account, mostly due to subjectivity, personal bias, and perception. Thirdly, because web sites are constantly evolving and web page information may be changed and new CSR information may be added at any time. Since the findings of this study are based upon a snapshot of available web sites as of June 2014, the information could be deleted or changed in the process. Last, simply listing areas that are reported by hotel web sites does not provide details as to how much information were provided in each category simply that the category was reported about on a hotel’s website. Readers must keep in mind that this study does not indicate the listed CSR activities are implemented by all hotel groups; it only summarizes the specific CSR practices as mentioned by individual hotel groups.

8.3 Recommendations and future research

To address the limitations previously stated and to obtain comprehensive information about the major hotel companies’ CSR practices, future studies can collect data by multiple means, such as interviewing leaders of hotel companies and analyzing their news releases, sustainability reports, and other related documents. Moreover to understand the importance of stakeholders also studies on stakeholder understanding of CSR should be addressed. To eliminate the problem of time, where data collected represents only a snapshot in 2014, a longitudinal study of CSR web sites could determine changes in terms of the CSR web site content or the hotel companies’ CSR endeavors. Moreover, future research might increase the scope of the sample to include small and medium-sized privately owned individual hotels that have more limited resources, or a variety of types of operations, such as city hotels and resort hotels with specific emphases and approaches to cope with CSR challenges. To eliminate the concern of human error in conducting content analysis, future studies could apply computer software for data coding to achieve perfect reliability, or include several coders. For hotel companies which have not communicated their CSR practices it is recommended to make this aspect key priority at all organizational levels – in particular when considering the global economic, environmental and social and global presence of the hotel industry. With the wide range of subject areas that CSR encompasses, specific areas such as employee relations or community engagement could be researched in detail. In addition, intra sectoral comparison would give more insight into where the hospitality industry stands in terms of CSR strategies. As Holcomb et al (2007) concludes there is a wide-open slate of topics to be delved into and much can be learned from research that has been performed in CSR outside the hospitality and tourism industry.

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